

CULLEN AND DYKMAN LLP
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Attorneys for The College of Saint Rose

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF NEW YORK

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In re: : Chapter 11
THE COLLEGE OF SAINT ROSE, : Case No. 24-11131 (REL)
Debtor. :
-----x

FEE APPLICATION SUMMARY SHEET

**SECOND INTERIM AND FINAL APPLICATION FOR ALLOWANCE OF
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED BY CULLEN AND DYKMAN LLP AS
COUNSEL TO THE COLLEGE OF SAINT ROSE FOR THE PERIOD FROM
FEBRUARY 1, 2025 THROUGH AND INCLUDING JULY 1, 2025**

Name of Applicant:	Cullen and Dykman LLP
Name of Client:	The College of Saint Rose
Authorized to Provide Professional Services as:	Counsel to The College of Saint Rose
Petition Date:	October 10, 2024
Date of Retention:	November 4, 2024, <i>nunc pro tunc</i> to October 20, 2024
Date of Order Approving Employment:	November 4, 2024
Blended Rate in this Application for all Timekeepers:	\$630.74

Period for which Compensation and Expense Reimbursement is Requested:	February 1, 2025 to July 1, 2025
Total Requested Interim Compensation:	\$466,618.00
Total Requested Expense Reimbursement:	\$5,845.24
Compensation Sought in this Application Already Paid Pursuant to a Monthly Compensation Order but not yet Allowed:	\$329,903.20
Expenses Sought in this Application Already Paid Pursuant to a Monthly Compensation Order but not yet Allowed:	\$5,784.06
Number of Professionals Included in this Application:	13
Total Compensation and Expenses Previously Requested:	\$584,660.50
Total Compensation and Expenses Previously Awarded:	\$569,660.50
Name, Billing Rate, and Department of Attorneys Included in this Application:	See Exhibit E
Total Hours:	758.8

This is a second interim and final fee application.

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COUNSEL TO THE COLLEGE OF SAINT ROSE FOR THE PERIOD FROM
FEBRUARY 1, 2025 THROUGH AND INCLUDING JULY 1, 2025**

Cullen and Dykman LLP (“C&D”), bankruptcy counsel to The College of Saint Rose, the above-captioned debtor and debtor-in-possession (the “Debtor”), hereby submits this second interim and final application (the “Final Application”) seeking entry of an order, substantially in the form attached hereto as Exhibit A, granting allowance of compensation and reimbursement of expenses pursuant to sections 328, 330 and 331 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Local Bankruptcy Rules for the Northern District of New York (the “Local Rules”), and the *United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330* (the “Fee Guidelines”), and the Court’s *Order (I) Establishing Procedures for Interim*

Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief (the “Compensation Procedures Order” at Dkt. No. 123), seeking allowance and payment of fees in the amount of \$466,618.00 and reimbursement of expenses in the amount of \$5,845.24 for services rendered and expenses incurred during the period from February 1, 2025 through July 1, 2025, for which no prior application has been considered by this Court (the “Second Application Period”), and final approval of C&D’s Interim Fee Award (as defined below). In support of the Final Application, C&D respectfully represents as follows:

Preliminary Statement

During the Second Application Period, C&D has expended considerable amounts of time, effort, and resources assisting the Debtor’s efforts to, among other things, (a) complete the sales of its assets, including its campus; (b) prepare, negotiate and confirm its chapter 11 plan; (c) assist the Debtor with a myriad of Department of Education and Attorney General matters; (d) assist the Debtor in connection with issues regarding its endowments and pension plan; (e) prepare and obtain approval of various motions; and (f) assist the Debtor with various administrative matters in its case.

C&D respectfully submits that its dedicated efforts during the Second Application Period have provided a substantial benefit to the Debtor’s estate. Therefore, C&D respectfully requests that this Final Application be approved in its entirety, and that payment of any unpaid fees be made to C&D, subject to the terms of the Orders entered by the Court approving Debtor-in-Possession financing (the “DIP Order”) and the budgets in connection therewith (the “Budget”).

Jurisdiction

1. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core

proceeding pursuant to 28 U.S.C. § 157(b). The statutory predicates for the relief requested herein are sections 328, 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, Local Rule 2016-1, and the Fee Guidelines.

Background

2. On October 10, 2024 (the “Petition Date”), the Debtor filed a voluntary petition for relief pursuant to chapter 11 of the Bankruptcy Code.

3. The Debtor has remained in possession of its property and continues in the operation and management of its business as a debtor-in-possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

4. No official committee of unsecured creditors (the “Committee”) has been appointed by the Office of the United States Trustee for Region 2 (the “U.S. Trustee”) in this chapter 11 case.

5. Simultaneously with the filing of its petition, the Debtor filed the Declaration of Marcia J. White (the “First Day Declaration”) pursuant to Local Rule 2015-2. A more detailed factual background of the Debtor’s business and operations, as well as the events leading to the filing of this chapter 11 case, is more fully set forth in the First Day Declaration, the contents of which are incorporated herein by reference.

6. On October 10, 2024, the Debtor filed an application with the Court to employ C&D as its bankruptcy counsel, which application was approved by the Court on November 4, 2024, *nunc pro tunc* as of the Petition Date. As set forth therein, C&D requests compensation on an hourly basis. Prior to the Petition Date, C&D received a \$25,000.00 retainer. A true and correct copy of the Order approving the employment and retention of C&D as counsel to the

Debtor is attached hereto as **Exhibit B**. The retainer has not been applied to the amounts paid to C&D as described herein, and it is C&D's intent to apply it to any fees awarded hereunder.

7. On November 14, 2024, the Court entered the Compensation Procedures Order which authorizes the filing of interim fee applications at certain intervals.

8. C&D previously filed its first interim fee application on February 18, 2025 for the period of October 10, 2024 through January 31, 2025, which was approved by order dated March 17, 2025. Pursuant to that order, C&D was awarded \$569,660.50 in fees and \$10,177.23 in expenses (the "Interim Fee Award"). There was no holdback and C&D was paid all of the awarded fees and expenses.

9. C&D now submits its Final Application requesting approval of professional fees in the amount of \$466,618.00 and reimbursement of expenses in the amount of \$5,845.24 for services rendered and expenses incurred during the Second Application Period, and final approval of the Interim Fee Award. This is the Debtor's second and final request for compensation and reimbursement of expenses in this case. The Plan Administrator has been provided with the Final Application and has approved its contents.

10. As set forth in the certification of Matthew G. Roseman, Esq. (the "Roseman Certification"), attached hereto as **Exhibit C**, this Final Application complies with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and the Fee Guidelines.

11. C&D discussed its rates, fees and staffing with the Debtor at the outset of this case. Further, C&D provided the Debtor with a fee budget in connection with the Debtor's chapter 11 case. Attorneys assigned to this matter were necessary to assist with the prosecution of the Debtor's chapter 11 case, preservation of the Debtor's assets, and other matters described herein.

12. In accordance with section 504 of the Bankruptcy Code and Rule 2016 of the Bankruptcy Rules, no agreement or understanding exists between C&D and any other person for the sharing of compensation received or to be received for services rendered in or in connection with this case.

13. No agreement or understanding prohibited by 18 U.S.C. § 155 has been or will be made by C&D.

14. On July 1, 2025, the Court confirmed Debtor's First Amended Chapter 11 Plan, which became effective on the same date.

15. The Debtor is current on the payment of quarterly fees to the U.S. Trustee and has filed all monthly operating reports that are due for the post-petition period.

16. As of June 30, 2025, the Debtor had cash on hand or on deposit and securities in the amount of \$26,478,162¹ and accrued and unpaid administrative expenses in the amount of approximately \$654,412².

Summary of Services Rendered

17. As more fully described herein, C&D has provided substantial legal services to the Debtor during the Second Application Period. Pursuant to the Fee Guidelines, a summary of the total time expended and amount of compensation sought for each of the project categories is attached hereto as **Exhibit D**. A listing of the name, title, practice group, and first year of bar admission, if applicable, for each professional person who rendered services to the Debtor, along with a summary of the total hours billed and total amount of billing for each professional, is attached hereto as **Exhibit E**. Attached hereto as **Exhibit F** is a detailed computer-generated summary of the time expended by each professional and the services rendered by C&D as

¹ A significant portion of this amount is restricted.

² In addition to the known accrued professional fee amounts set forth herein, the Debtor has certain trade payables

counsel to the Debtor in each category during the Second Application Period. Indicated below are each category and the compensation sought by C&D for services performed on the Debtor's behalf in each category:

General Administration	\$74,629.50
Cash Collateral and Debtor in Possession Financing	\$1,815.00
Asset Disposition, Sale or Restructuring	\$102,392.00
Resolution of Creditor Issues	\$7,539.00
Plan and Disclosure Statement	\$105,373.50
Leases and Executory Contracts	\$7,344.00
Retention of Professionals and Fee Statements	\$22,483.00
Preparation For/Attend Court Hearings	\$14,839.00
Non-Working Travel (Not charged)	\$0.00
Motion Practice	\$15,448.50
Operating Reports	\$3,097.00
Governance Issues	\$24,039.50
Educational/Regulatory Matters	\$2,177.50
Endowment/Attorney General Matters	\$35,096.50
PBGC Issues	\$34,992.50
Employment Matters	\$4,652.00
Record Retention	\$10,699.50

18. During the Second Application Period, C&D has expended a total of 739.8 hours in this matter for total requested compensation of \$466,618.00 at its usual and customary hourly rates. The average blended hourly rate was \$630.74.

due and owing that are paid in the normal course of its business operations.

19. During the Second Application Period, C&D has incurred expenses totaling \$5,845.24. Attached hereto as Exhibit G is a summary of the expenses incurred during the Second Application Period for which reimbursement is sought herein. Copying charges are assessed at \$.10 per copy. Reimbursement for those costs, as well as all other disbursements in this case, is sought in accordance with the applicable Local Rules.

20. C&D has set forth below a narrative of the legal services provided to the Debtor in order to inform the Court of the legal services rendered to the Debtor by C&D during the Second Application Period. The summary of services performed by C&D is only intended to highlight the general categories of services provided by C&D on the Debtor's behalf. It is not intended to set forth each and every item of professional services that C&D performed for the Debtor. All of the services for which compensation is sought herein were performed for, or on behalf of, the Debtor.

General Administration

21. The first category of services rendered by C&D relates to those services required for the Debtor's general case administration.

22. In that regard, C&D performed extensive services relating to the Debtor's operations including as necessary to ensure the orderly completion of the chapter 11 case.

23. C&D also assisted the Debtor in responding to inquiries and concerns of various creditors and constituencies, as well as the myriad other issues that arose within the day-to-day operations of the Debtor's business, particularly during the early stages of the chapter 11 case.

24. Services rendered by C&D in the first category of services include:

- Communications with the Debtor regarding numerous operational issues and bankruptcy administration issues;
- Communications with creditors regarding the Debtor's case;

- Communications regarding the Debtor's bank accounts;
- Preparation and filing of Master Service List updates;
- Ongoing meetings with Debtor's leadership team regarding case status and strategy;
- Review and negotiation of receivables due to Debtor, and preparation of assignment of ongoing receivables to Bondholders;
- Preparation of ongoing case timelines per Debtors' request;
- Negotiation and review of issues regarding access to computer servers by Albany County Land Authority and preparation of agreements regarding same;
- Communications regarding US Trustee fees;
- Communications regarding College archives; and
- Review of, and communications regarding, Debtor's insurance policies.

25. In rendering services relating to this category, C&D attorneys expended 120.7 hours, for requested compensation at their customary and usual hourly rates of \$74,629.50. C&D's blended hourly rate for services rendered in this category is \$618.31.

Cash Collateral and Debtor-in-Possession Financing

26. The second category of services relates to the Debtor's negotiation of the DIP Loan and other dealings with the Debtor's Bondholders and DIP Lender. Services rendered by C&D in the second category of services include correspondence with all appropriate parties with respect to the Debtor's ongoing budgets and budget variance reports, and termination of the DIP Loan.

27. In rendering services relating to this category, C&D attorneys expended 2.2 hours, for requested compensation at their customary and usual hourly rates of \$1,815.00. C&D's blended hourly rate for services rendered in this category is \$825.00.

Asset Disposition or Sales

28. The third category of services relates to the sale and disposition of the Debtor's assets. The considerable services performed in this category include:

- Preparation and negotiation of all closing documents for sale of Campus and Presidents' House;
- Review and satisfy all title issues in connection with real property sales;
- Negotiation and documentation of title defects regarding Library Deed;
- Communications and negotiations of issues regarding real estate tax exemptions;
- Review and respond to title objections;
- Finalize sale of pianos;
- Negotiation and documentation of agreement to sell personal property to Albany County Land Authority;
- Negotiation and documentation of facilities use agreement with Albany County Land Authority;
- Negotiation and documentation of vehicle use agreement with Albany County Land Authority;
- Prepare for and attend real property closings, and review all lien satisfactions and payoffs in connection with loans;
- Prepare and file Notices of Closings pursuant to Local Rule 6004(f); and
- Review and communications with issues involving vehicle titles.

29. In rendering services relating to this category, C&D attorneys expended 156.1 hours, for requested compensation at their customary and usual hourly rates of \$102,392.00. C&D's blended hourly rate for services rendered in this category is \$655.94.

Resolution of Creditor Issues

30. The fourth category of services relates to the Debtor's resolution of certain issues posed by creditors.

31. Services rendered by C&D in this category include:

- Communications regarding tax claims;
- Communications and negotiations pertaining to DOL claim for unemployment; and
- Review and communications regarding claims filed by the Department of Health and Human Services, which was ultimately withdrawn.

32. In rendering services relating to this category, C&D attorneys expended 9.9 hours, for requested compensation at their customary and usual hourly rates of \$7,539.00. C&D's blended hourly rate for services rendered in this category is \$761.52.

Plan and Disclosure Statement

33. The sixth category of services relates to C&D's considerable efforts in connection with its Plan and Disclosure Statement. During the Second Application Period, C&D continued the significant work needed in order to prepare and confirm the Debtor's Chapter 11 Plan and Disclosure Statement. In this regard, C&D performed the following services:

- Preparation and filing of Chapter 11 Plan and Disclosure Statement;
- Negotiation of filed Plan Documents;
- Preparation and/or review of financial analyses in connection with Plan, and collateral buckets;

- Preparation of Plan Administration Agreement;
- Review and negotiation of issues attendant to Plan Administration Agreement;
- Preparation and filing of Amended Chapter 11 Plan and Disclosure Statement;
- Preparation of Ballot;
- Review and compilation of Ballots, and preparation and filing of Ballot Certification;
- Preparation and filing of Declaration in Support of Confirmation, and Brief in Support of Confirmation;
- Preparation of and filing proposed Confirmation Order;
- Preparation of Notice of Intent to Cram Down; and
- Preparation and filing of Notice of Effective Date.

34. In rendering services relating to this category, C&D attorneys expended 136.6 hours, for requested compensation at their customary and usual hourly rates of \$105,373.50. C&D's blended hourly rate for services rendered in this category is \$771.40.

Leases and Executory Contracts

35. The seventh category of services relates to the Debtor's executory contracts, including discussions regarding assumption and rejection of same, preparation of the motion to reject contracts and dealing with vendor termination issues..

36. In rendering services relating to this category, C&D attorneys expended 11.8 hours, for requested compensation at their customary and usual hourly rates of \$7,344.00. C&D's blended hourly rate for services rendered in this category is \$622.37.

Retention/Professional Compensation/Fee Statements

37. The eighth category of services provided by C&D relates to the retention of professionals in the Debtor's bankruptcy proceedings. During the Second Application Period, C&D performed services for the Debtor in this category including the following:

- Communications with all professionals with respect to monthly fee statements and interim fee applications;
- Preparation and filing of all C&D monthly fee statements and interim fee applications; and
- Review and filing of monthly fee statements and interim fee applications for all other professionals.

38. In rendering services relating to this category, C&D attorneys expended 27.9 hours, for requested compensation at their customary and usual hourly rates of \$22,483.00. C&D's blended hourly rate for services rendered in this category is \$805.84.

Preparation For/Attend Court Hearings

39. The ninth category of services relates to C&D's preparing for and attending hearings on the various matters related to this case.

40. C&D prepared for and attended several hearings on behalf of the Debtor in this case during the Second Application Period, including, without limitation, hearings on:

- Interim Fee Applications;
- Sales of Personal Property;
- Contract Rejection Motion;
- Abandonment of CGA Accounts;
- Approval of Record Retention Procedures;
- Approval of Disclosure Statement; and
- Confirmation of Plan.

41. In rendering services relating to this category, C&D attorneys expended 19.8 hours, for requested compensation at their customary and usual hourly rates of \$14,839.00. C&D's blended hourly rate for services rendered in this category is \$749.44.

Non-Working Travel

42. The eleventh category of services relates to non-working travel time expended by C&D's attorneys during the Second Application Period.

43. In rendering services relating to this category, C&D attorneys expended 19.0 hours. C&D is not charging for this time in this case.

Motion Practice

44. The twelfth category of services relates to C&D's efforts to prepare motions requesting various forms of relief from the Bankruptcy Court.

45. C&D spent time during the Second Application Period negotiating and preparing the motions identified in paragraph 40 above. C&D also prepared and revised orders for approval of all motions and conducted research as necessary in connection with the preparations of the motions.

46. In rendering services relating to this category, C&D attorneys expended 21.2 hours, for requested compensation at their customary and usual hourly rates of \$15,448.50. C&D's blended hourly rate for services rendered in this category is \$728.70.

Operating Reports

47. The thirteenth category of services relates to C&D's review and filing of monthly operating reports submitted to the Bankruptcy Court and U.S. Trustee.

48. In rendering services relating to this category, C&D attorneys expended 3.8 hours, for requested compensation at their customary and usual hourly rates of \$3,097.00. C&D's blended hourly rate for services rendered in this category is \$815.00.

Governance Issues

49. The fourteenth category of services relates to corporate governance issues pertaining to the Debtor, including:

- Preparation for and attendance at Board of Trustee meetings and Executive Committee meetings;
- Assist in the preparation of agendas for all meetings;
- Review and communications regarding alumni association issues; and
- Preparation of necessary corporate resolutions for actions in bankruptcy case.

50. In rendering services relating to this category, C&D attorneys expended 41.6 hours, for requested compensation at their customary and usual hourly rates of \$24,039.50. C&D's blended hourly rate for services rendered in this category is \$577.86.

Education/Regulatory Matters

51. The fifteenth category of services relates to C&D's services to the Debtor in connection with education and regulatory matters. During the Second Application Period, C&D performed services for the Debtor in this category including the following:

- Communications regarding transfer of student information and data;
- Review of information and responses to auditors' requests;
- Review and prepare response to subpoenas and other inquiries for student records;
- Reviewed HIPAA issues; and

- Communications with respect to revocation of charter and dissolution of the College.

52. In rendering services relating to this category, C&D attorneys expended 5.3 hours, for requested compensation at their customary and usual hourly rates of \$2,177.50. C&D's blended hourly rate for services rendered in this category is \$410.85.

Endowment/Attorney General Matters

53. The sixteenth category of services relates to C&D's efforts in connection with matters concerning the New York Attorney General and the Debtor's restricted endowments.

54. C&D spent significant time during the Second Application Period in connection with this matter dealing with restrictions on endowment funds and communications with respect to the endowment funds, review of and participation in Surrogates Court proceedings regarding bequests, and review of, and communications regarding, charitable, gift annuity issues. C&D also spent considerable time preparing a cy pres petition to be filed in order to transfer the endowment funds and communicating with the New York State Attorney General's office regarding same.

55. In rendering services relating to this category, C&D attorneys expended 92.5 hours, for requested compensation at their customary and usual hourly rates of \$35,096.50. C&D's blended hourly rate for services rendered in this category is \$379.42.

Pension Plan/ PBGC Matters

56. The seventeenth category of services relates to matters pertaining to its pension plan and the PBGC, including:

- Review of, and communications regarding, Debtor's pension plan termination;
- Communications regarding information requested by PBGC regarding pension plan;

- Review of and assistance with communications with plan participants regarding pension plan;
- Review and negotiation of issues attendant to termination of pension plan;
- Assistance in preparation of documentation requested by PBGC in connection with Plan termination;
- Review of PBGC claim, and negotiation and documentation of stipulation resolving claim; and
- Communication regarding pension plan audit.

57. In rendering services relating to this category, C&D attorneys expended 64.2 hours, for requested compensation at their customary and usual hourly rates of \$34,992.50. C&D's blended hourly rate for services rendered in this category is \$545.05.

Employment Matters

58. This category of services relates to C&D's efforts to address various employment matters involving the Debtor and its employees including their contracts and services and compensation thereunder.

59. In rendering services relating to this category, C&D attorneys expended 9.4 hours, for requested compensation at their customary and usual hourly rates of \$4,652.00. C&D's blended hourly rate for services rendered in this category is \$494.89.

Record Retention

60. The final category of services relates to C&D's assistance with record retention issues in connection with the Debtor's Chapter 11 case, including communications regarding records to be retained, negotiated with Iron Mountain regarding retention terms, and communications regarding the Banner system.

61. In rendering services relating to this category, C&D attorneys expended 16.8 hours, for requested compensation at their customary and usual hourly rates of \$10,699.50. C&D's blended hourly rate for services rendered in this category is \$636.88.

Summary of Application

62. C&D submits that compensation for the services rendered and reimbursement of expenses incurred as set forth in this Final Application is reasonable based on: (i) the time and labor required; (ii) the complexity of the legal questions presented; (iii) the skill required to perform the legal services; (iv) the customary compensation for bankruptcy professionals in New York; and (v) the experience and ability of the attorneys providing services. With respect to each of these standards, C&D submits that the compensation requested is reasonable and appropriate.

Applicable Legal Standards

63. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals retained under section 327 of the Bankruptcy Code, as follows:

- (1)(A) reasonable compensation for actual, necessary services rendered by the . . . attorney and by any paraprofessional person employed by any such person; and
(B) reimbursement for actual, necessary expenses.

* * *

(3) In determining the amount of reasonable compensation to be awarded to . . . a professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
(B) the rates charged for such services;
(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a).

64. C&D respectfully submits that the hours worked by C&D's personnel were reasonable and necessary given the numerous and oftentimes complex, novel, and intricate issues which arose during this case. Further, C&D believes that the time spent was justified by the results that have been achieved thus far.

65. The rates being charged by C&D are commensurate with those typically charged by other firms in this and surrounding Districts of New York as well as those of other nationally-recognized firms specializing in bankruptcy.

66. C&D submits that the professional services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Final Application were necessary and appropriate for the orderly administration of the Debtor's chapter 11 case. The professional services performed by C&D preserved and protected the value of the Debtor's assets for the benefit of all parties-in-interest.

67. The services rendered were performed within a reasonable amount of time by professionals with the seniority and skill level commensurate with the complexity, importance, and nature of the problem, issue or task addressed. Whether reviewed individually as to each of

the tasks described above or collectively as a whole, the professional services were performed expeditiously and efficiently to accomplish the needs of the Debtor in this chapter 11 case.

68. C&D submits that the compensation sought in this Final Application is reasonable and necessary under the applicable standards. Approval of the compensation for professional services and reimbursement of expenses sought herein is warranted. C&D therefore respectfully requests that the Court grant the Final Application.

Notice

69. Notice of this Final Application has been provided in accordance the Interim Compensation Order and the Order Establishing Notice Procedures entered in this case. The Debtor respectfully submits that further notice of this Final Application is neither required nor necessary.

Conclusion

70. Through C&D's efforts, the Debtor has confirmed its plan and became effective thereunder in a nine (9) month period. C&D has worked diligently during the Second Application Period to help the Debtor to address a wide array of issues in this complex case, and smoothly transition out of Chapter 11. Accordingly, C&D submits that its services have provided substantial value to the Debtor's estate and requests that this Final Application be approved in its entirety.

WHEREFORE, for the reasons set forth herein, C&D respectfully requests that the Court enter an Order (a) approving C&D's final fees in the amount of \$466,618.00 and reimbursement of expenses in the amount of \$5,845.24 in connection with this Final Application; (b) granting final approval of the Interim Fee Award; (c) authorizing and directing the Debtor's payment of any of such amounts in excess of amounts paid pursuant to the Compensation

Procedures Order and after application of the retainer, in the ordinary course of business within five (5) business days of entry of an order approving this application, subject to the terms of the DIP Order and Budget; and (d) granting such other relief as the Court deems is just and proper.

Dated: Albany, New York
July 28, 2025

CULLEN AND DYKMAN LLP

By: s/ Bonnie Pollack
Matthew G. Roseman, Esq.
Bonnie L. Pollack, Esq.
80 State Street, Suite 900
Albany, New York 12207
(516) 357-3700

Counsel for The College of Saint Rose

CERTIFICATION

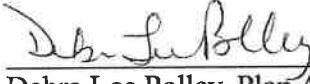
I, Debra Lee Polley, Plan Administrator, certify that I have reviewed the Final Fee Application filed by Cullen and Dykman LLP, and

Check one:

I do not object to allowance of the application and payment of fees and expenses in full as the services rendered and fees charged appear reasonable; or

I object to the application and to payment of the fees and expenses in full in the amounts and for the reasons set forth below:

Dated: July 28, 2025



Debra Lee Polley, Plan Administrator

Exhibit A

Proposed Order

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF NEW YORK

-----x
In re: :
THE COLLEGE OF SAINT ROSE, : Chapter 11
Debtor. : Case No. 24-11131 (REL)
:-----x

**ORDER GRANTING APPLICATIONS FOR ALLOWANCE OF SECOND INTERIM
AND FINAL COMPENSATION AND REIMBURSEMENT OF EXPENSES**

Upon consideration of Second Interim and Final Applications for Allowance of Compensation and Reimbursement of Expenses (the “Applications”) for professional services rendered and expenses incurred during the period commencing February 1, 2025 through July 1, 2025; and a hearing having been held before this court to consider the Applications on August 27, 2025; and notice having been given pursuant to Federal Rules of Bankruptcy Procedure 2002(a)(6) and (c)(2) and this Court’s *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* (Dkt. No. 123); and due consideration having been given to any responses thereto; and sufficient cause having been shown therefor, it is hereby;

ORDERED that the Applications are granted to the extent set forth in the attached
Schedule “A”.

Case No.: 24-11131 (REL)
Case Name: The College of Saint Rose

CURRENT FEE PERIOD
[February 1, 2025 to July 1, 2025]

Schedule A

(1) Applicant	(2) Date/Doc. No. of Application	(3) Fees Requested on Application	(4) Fees Allowed	(5) Fees Awarded	(6) Fees to be Paid for Current Fee Period (less amounts paid per monthly fee statements)	(7) Fees to be Paid for Prior Fee Period (if any)	(8) Total Fees to be Paid	(9) Expenses Requested	(10) Expenses to be Paid for Current Fee Period (less amounts paid per monthly fee statement)
Cullen and Dykman LLP [Dkt. ____]		\$466,618.00	\$	\$	\$	N/A	\$	\$5,845.24	\$
Whiteman Osterman & Hanna LLP [Dkt. ____]		\$28,764.00	\$	\$	\$	N/A	\$	\$0.00	\$
FTI Consulting Inc. [Dkt. ____]		\$329,423.10	\$	\$	\$	N/A	\$	\$0.00	\$

DATE ON WHICH ORDER WAS SIGNED: _____

INITIALS: _____ USBJ

Exhibit B

Retention Order

So Ordered.

Signed this 17 day of March, 2025.



A handwritten signature in black ink, appearing to read "REL".

Robert E. Littlefield, Jr.
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF NEW YORK

In re:

THE COLLEGE OF SAINT ROSE,

Debtor.

X
:
:
:
:
:
:
:
X

Chapter 11

Case No. 24-11131 (REL)

**ORDER GRANTING APPLICATIONS FOR ALLOWANCE OF INTERIM
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

Upon consideration of Applications for Allowance of Interim Compensation and Reimbursement of Expenses (the “Applications”) for professional services rendered and expenses incurred during the period commencing October 10, 2024 through January 31, 2025; and a hearing having been held before this court to consider the Applications on March 12, 2025; and notice having been given pursuant to Federal Rules of Bankruptcy Procedure 2002(a)(6) and (c)(2) and this Court’s *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* (Dkt. No. 123); and in consultation with the Office of the United States Trustee, counsel for the Debtor having agreed to voluntarily reduce its fees by the amount of \$15,000 and the Office of the

United States Trustee reserves its right to object to the Interim Applications filed by Debtor's Special Counsel and Financial Consultant at the time of the final applications filed by those professionals; and due consideration having been given to any responses thereto; and sufficient cause having been shown therefor, it is hereby;

ORDERED that the Applications are granted to the extent set forth in the attached Schedule "A".

Case No.: 24-11131 (REL)
Case Name: The College of Saint Rose

CURRENT INTERIM FEE PERIOD
[October 10, 2024 to January 31, 2025]

Schedule A

(1) Applicant	(2) Date/Doc. No. of Application	(3) Interim Fees Requested on Application	(4) Fees Allowed	(5) Fees Awarded	(6) Fees to be Paid for Current Fee Period (less amounts paid per monthly fee statements)	(7) Fees to be Paid for Prior Fee Period (if any)	(8) Total Fees to be Paid	(9) Interim Expenses Requested	(10) Expenses to be Paid for Current Fee Period (less amounts paid per monthly fee statement)
Cullen and Dykman LLP	February 18, 2025 [Dkt. 194]	\$584,660.50	\$569,660.50	\$569,660.50	\$100,804.10	N/A	\$100,804.10	\$10,177.23	\$27.61
Nolan Heller Kauffman LLP	February 18, 2025 [Dkt. 195]	\$39,160.00	\$39,160.00	\$39,160.00	\$7,832.00	N/A	\$7,832.00	\$0.00	\$0.00
FTI Consulting Inc.	February 18, 2025 [Dkt. 196]	\$302,446.10	\$302,446.10	\$302,446.10	\$60,489.22	N/A	\$60,489.22	\$2,204.73	\$2,204.73

DATE ON WHICH ORDER WAS SIGNED: _____

INITIALS: _____ USBJ

Exhibit C

Certification of Matthew Roseman

CULLEN AND DYKMAN LLP
80 State Street, Suite 900
Albany, New York 12207
Matthew G. Roseman, Esq.
Bonnie L. Pollack, Esq.
(516) 357-3700

Attorneys for The College of Saint Rose

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF NEW YORK

-----x
In re: : Chapter 11
: Case No. 24-11131 (REL)
THE COLLEGE OF SAINT ROSE, :
Debtor. :
:-----x

**CERTIFICATION IN SUPPORT OF SECOND INTERIM AND FINAL APPLICATION
FOR ALLOWANCE OF COMPENSATION FOR PROFESSIONAL SERVICES
 RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED BY CULLEN
AND DYKMAN LLP AS COUNSEL TO THE COLLEGE OF
SAINT ROSE FOR THE PERIOD FROM FEBRUARY 1, 2025
THROUGH AND INCLUDING JULY 1, 2025**

I, Matthew G. Roseman, hereby certify that:

1. I am a partner with the applicant firm, Cullen and Dykman LLP (“C&D”), which serves as counsel to The College of Saint Rose (the “Debtor”) in this chapter 11 case, and am admitted to appear before this Court.
2. I have reviewed Rule 2016-1 of the Local Bankruptcy Rules for the Northern District of New York (the “Local Bankruptcy Rules”), and the *United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330* (the “Fee Guidelines”), and the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professional and (III)*

Granting Related Relief, entered November 14, 2024 [Docket No. 123] (the “Order,” together with the Fee Guidelines, the “Guidelines”).

3. This certification is made in respect of compliance with the Guidelines in connection with C&D’s application (the “Application”) for second interim and final compensation and reimbursement of expenses for the period commencing February 1, 2025 through and including July 1, 2025 (the “Second Application Period”).

4. I certify that:

- a. I have read the Application;
- b. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines;
- c. The fees and disbursements sought in this Application are billed at rates and are in accordance with practices customarily employed by C&D and are generally accepted by C&D’s clients; and
- d. In providing reimbursable service, C&D does not make a profit in its performance of reimbursable services, whether the service is performed inhouse or through a third party.

5. I certify that in accordance with the Order, C&D filed fee statements monthly in accordance therewith by the 20th day of the succeeding month, which statements were approved by the Debtor. Such statements were served upon the Office of the United States Trustee and counsel for the pre-and post-petition lenders contemporaneously with their filing. The statements included the amount of fees and out-of-pocket expenses incurred, lists of professionals and paraprofessionals providing services, their respective billing rates, the work hours expended by each individual, descriptions of services rendered, and a reasonably detailed breakdown of out-of-pocket expenses incurred.

6. I certify that prior to filing this Application, C&D provided copies of this Application to the Plan Administrator, who certified her acceptance of the Application.

7. In accordance with Bankruptcy Rule 2016(a) and section 504 of the Bankruptcy Code, I certify that no agreement or understanding exists between C&D and any other entity for the sharing of compensation received or to be received for services rendered in or in connection with the above cases except as authorized pursuant to the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules. All services for which compensation is sought were professional services on behalf of the Debtor and not on behalf of any other person.

Dated: Albany, New York
July 28, 2025

CULLEN AND DYKMAN LLP

By: s/ Matthew Roseman
Matthew G. Roseman, Esq.
Bonnie L. Pollack, Esq.
80 State Street, Suite 900
Albany, New York 12207
(516) 357-3700

Counsel for The College of Saint Rose

Exhibit D

Project Category Summary

Matter No.	Project Category	Hours	Fees
1	General Administration	120.7	\$74,629.50
2	Cash Collateral and DIP Financing	2.2	\$1,815.00
3	Asset Disposition, Sale or Restructuring	156.1	\$102,392.00
4	Resolution of Creditor Issues	9.9	\$7,539.00
6	Plan and Disclosure Statement	136.6	\$105,373.50
7	Leases and Executory Contracts	11.8	\$7,344.00
8	Retention of Professionals and Fee Statements	27.9	\$22,483.00
9	Preparation for/Attendance at Court Hearings	19.8	\$14,839.00
11	Non-Working Travel (Not charged)	19.0	\$0.00
12	Motion Practice	21.2	\$15,448.50
13	Operating Reports	3.8	\$3,097.00
14	Governance Issues	41.6	\$24,039.50
15	Educational/Regulatory Matters	5.3	\$2,177.50
16	Endowment/Attorney General Matters	92.5	\$35,096.50
17	PBGC Issues	64.2	\$34,992.50
18	Employment Matters	9.4	\$4,652.00
19	Record Retention	16.8	\$10,699.50
	TOTAL	739.8	\$466,618.00

Exhibit E

Professionals Summary

Name	Title	Department	Admission Year	Rate	Hours Billed	Amount Billed
Matthew Roseman	Partner	Bankruptcy & Creditors' Rights	1989	\$870.00	101.0	\$84,390.00
Bonnie Pollack	Partner	Bankruptcy & Creditors' Rights	1990	\$815.00	288.9	\$229,028.50
Kevin McDonough	Partner	Corporate/Education	1989	\$395.00	5.1	\$2,014.50
Dina Vespia	Partner	Corporate/Education	2010	\$395.00	201.8	\$78,526.00
Deirdre Mitacek	Of Counsel	Tax	1997	\$395.00	21.9	\$8,650.50
Andrew Nitkewicz	Partner	Trust and Estates	1999	\$395.00	3.5	\$1,382.50
Bozena Diaz	Partner	Tax	2005	\$395.00	10.8	\$4,266.00
Michael Eng	Partner	Banking	2014	\$640.00	61.3	\$39,232.00
Dana Aprigliano	Associate	Trust and Estates	2025	\$280.00	35.6	\$10,807.50
Kyriaki Christodoulou	Associate	Bankruptcy & Creditors' Rights	2021	\$410.00	11.0	\$4,510.00
Ryan Goldberg	Associate	Corporate/Education	2023	\$395.00	9.2	\$3,634.00
Maureen Monaghan	Partner	Tax	1999	\$395.00	8.7	\$3,436.50

Exhibit F

Time Records



Cullen and Dykman LLP
The Omni Building
333 Earle Ovington Blvd, 2nd Floor
Uniondale, NY 11553
T: 516.357.3700
F: 516.357.3792
Tax ID: 11-0658700

THE COLLEGE OF SAINT ROSE
432 WESTERN AVENUE
ALBANY, NY 12203

July 25, 2025

File Number: 22484-000-3

Control Number 7596751

RE: BANKRUPTCY FILING

PROFESSIONAL SERVICES

B100 GENERAL ADMINISTRATION

Date	Atty	Task	Actv	Description	Hours	Amount
2/03/25	BLP	B100		Review and file Master Service List	.30	252.00
2/03/25	BLP	B100		Weekly call with client re all matters	1.10	924.00
2/03/25	MGR	B100		Conf call with client regarding case status and pressing issues needed to be addressed.	1.00	870.00
2/03/25	DV	B100		Attended meeting re: pending matters.	1.10	434.50
2/03/25	DV	B100		Prep for potential campus event and legal ramification (.2); meeting re: same (.5);	.70	276.50
2/04/25	BLP	B100		Comms with client re UST email re bank accounts, designations needed (.2); comms with DV, MR re various issues in case (.3)	.50	407.50
2/04/25	BLP	B100		Call with client and FTI re plan, budget, valuation of personal property for sale	.90	733.50
2/04/25	BLP	B100		Call with BH counsel re plan, personal property, status of sales of campus	.70	570.50
2/04/25	BLP	B100		Comms re COIs for BHs	.10	81.50
2/04/25	MGR	B100		Working group call regarding wind down issues with management and FTI team	1.00	870.00
2/04/25	DV	B100		Meeting w/ College leadership re: pending matters.	1.00	395.00

Cullen & Dykman LLP

THE COLLEGE OF SAINT ROSE
File Number: 22484-000-3July 25, 2025
Control #: 7596751

Date	Atty	Task	Actv	Description	Hours	Amount
2/04/25	DV	B100		Meeting w/ M. Roseman and B. Pollack to discuss pending matters.	.50	197.50
2/04/25	DV	B100		Revise draft media response.	.20	79.00
2/05/25	BLP	B100		Conference with DV re various ongoing administrative issues in case	.30	244.50
2/07/25	BLP	B100		Comms re COIs, BH additional insured certificates	.20	163.00
2/10/25	BLP	B100		Call with client re title and closing issues, bank accounts, abandonment of inconsequential assets, plan	.90	733.50
2/10/25	DV	B100		Meeting w/ B. Pollack to discuss outstanding items.	.60	237.00
2/10/25	DV	B100		Prepared for and attended legal meeting w/ College leadership.	1.20	474.00
2/11/25	BLP	B100		Conferences re receivables and strategy in dealing with collection of same	.20	163.00
2/11/25	BLP	B100		Call with client and FTI re personal property valuation, title issues, abandonment issues and Becker contract status	.80	652.00
2/11/25	DV	B100		Emails re: receivable collections/return of funds.	.20	79.00
2/12/25	BLP	B100		Call with DV and K. Levin re receivable issues, strategy re collection	.40	326.00
2/12/25	DV	B100		Meeting w/ B. Pollack and K. Levin re: receivables collections.	.50	197.50
2/13/25	BLP	B100		Conference with DV re winddown items, timing	.70	570.50
2/13/25	MGR	B100		Review agenda and prepare for call w/ client.	.40	348.00
2/13/25	DV	B100		Meeting w/ B. Pollack re: pending matters.	.40	158.00
2/13/25	DV	B100		Emails and telephone calls w/ B. Pollack and J. Richardson re: meeting to discuss action items and agenda for same.	.60	237.00
2/14/25	BLP	B100		Call with client re pre and post closing items required to be undertaken in connection with closings and bankruptcy case	1.00	815.00
2/14/25	MGR	B100		Conf call regarding work necessary to meet obligations to close college and need to negotiate with Authority for access.	1.00	870.00

Cullen & Dykman LLP

THE COLLEGE OF SAINT ROSE
File Number: 22484-000-3July 25, 2025
Control #: 7596751

Date	Atty	Task	Actv	Description	Hours	Amount
2/14/25	DV	B100		Meeting w/ College leadership to discuss pending matters.	1.00	395.00
2/18/25	BLP	B100		Call with client and FTI re all matters in bankruptcy	.80	652.00
2/18/25	BLP	B100		Conference with MR re all matters in case, status, strategy	.30	244.50
2/18/25	DV	B100		Meeting w/ College leadership re: pending matters.	.80	316.00
2/19/25	BLP	B100		Call with client and DV re receivable backgrounds, strategy in collecting same	.70	570.50
2/19/25	BLP	B100		Prepare action item list for receivables	.30	244.50
2/19/25	DV	B100		Meeting w/ D. Polley, J. Knapp, and B. Pollack re: receivables collections.	.60	237.00
2/21/25	MGR	B100		Internal call w/ D Vespia and B Pollack regarding open issues and status update	.50	435.00
2/21/25	MGR	B100		Conf call w/ M White regarding status and wind down issues	.50	435.00
2/21/25	DV	B100		Meeting w/ B. Pollack, M. Roseman, and M. White re: authority updates.	1.00	395.00
2/23/25	BLP	B100		Follow up with client re bank account concerns of UST	.20	163.00
2/24/25	MGR	B100		Conf w/ working group concerning wind down issues and status of sales	1.20	1,044.00
2/25/25	BLP	B100		Conference with DV re record retention, personal property, closing matters	.30	244.50
2/25/25	BLP	B100		Call with client and FTI re all matters in case, including personal property sales, closing issues and various administration issues	.70	570.50
2/25/25	MGR	B100		Participate in conf call with client regarding college wind down	1.00	870.00
2/25/25	DV	B100		Prepared for and attended meeting w/ College leadership re: pending matters.	1.20	474.00
2/26/25	DV	B100		Emails w/ M. White re: Kessler update.	.20	79.00
2/26/25	DV	B100		Revise timeline of case	.40	158.00
2/27/25	DV	B100		Emails w/ Kessler re: update meeting.	.20	79.00

Cullen & Dykman LLP

THE COLLEGE OF SAINT ROSE
File Number: 22484-000-3July 25, 2025
Control #: 7596751

Date	Atty	Task	Actv	Description	Hours	Amount
2/27/25	DV	B100		Attention to timeline and emails w/ B. Pollack re: same.	.30	118.50
2/28/25	BLP	B100		Conference with DV re receivable collection and Iron Mountain issues	.30	244.50
2/28/25	BLP	B100		Review and revise post-confirmation timeline	.30	244.50
2/28/25	DV	B100		Meeting w/ Kessler re: updates.	.50	197.50
2/28/25	DV	B100		Telephone calls w/ B. Pollack re: pending matters.	.30	118.50
2/28/25	DV	B100		Attention to draft timeline and emails re: same.	.50	197.50
3/03/25	BLP	B100		Meeting with DV re receivable collection issues, property sale, CGA account	.50	407.50
3/03/25	BLP	B100		Prepare and file March 1 Master Service list	.30	244.50
3/03/25	DV	B100		Attention to updated timeline and emails re: same.	.20	79.00
3/03/25	DV	B100		Discussion w/ B. Pollack re: liquidation analysis and attention to emails re: same.	.40	158.00
3/04/25	BLP	B100		Conferences with D. Vespa re status of all matters, plan distributions, BH collateral issues, closing matters	.60	489.00
3/04/25	BLP	B100		Weekly call with FTI/client re all bankruptcy matters, budget	1.00	815.00
3/04/25	MGR	B100		Status call with client team and FTI regarding wind down issues	1.00	870.00
3/04/25	DV	B100		Meeting w/ B. Pollack to discuss pending matters.	.30	118.50
3/04/25	DV	B100		Telephone call w/ M. White re: pending matters.	.40	158.00
3/04/25	DV	B100		Attention to updated timeline.	.40	158.00
3/04/25	DV	B100		Meeting w/ College leadership to discuss pending matters.	1.00	395.00
3/05/25	DV	B100		Prepared updated timeline.	.20	79.00
3/06/25	BLP	B100		Conference with MR re various outstanding issues in case, timing of closing/plan, administrative issues	.40	326.00
3/06/25	DV	B100		Meeting w/ M. White and M. Roseman to discuss pending matters.	1.00	395.00
3/06/25	DV	B100		Meeting to discuss post-Effective Date expenses.	1.00	395.00

Cullen & Dykman LLP

THE COLLEGE OF SAINT ROSE
File Number: 22484-000-3July 25, 2025
Control #: 7596751

Date	Atty	Task	Actv	Description	Hours	Amount
3/11/25	BLP	B100		Call with client and FTI re status of all administrative matters, closing issues, budget, plan and liquidation analysis	1.20	978.00
3/11/25	MGR	B100		Call with FTI team and client regarding issues concerning wind down, sales process/proceeds and post closing operational issues.	1.00	870.00
3/11/25	DV	B100		Meeting w/ College leadership and advisors re: pending matters.	1.20	474.00
3/12/25	DV	B100		Updated timeline and emails re: same.	.30	118.50
3/17/25	BLP	B100		Conference with DV re plan provisions, letter to contract vendees, utility accounts, etc.	.30	244.50
3/17/25	DV	B100		Meeting w/ B. Pollack to discuss pending matters.	.30	118.50
3/18/25	BLP	B100		Comms with client and UST re Iron Mountain agreement, UST fees (.3); comms with PBGC re personal property list re sale, valuation (.2)	.50	407.50
3/18/25	BLP	B100		Call with client and FTI re all plan and administration matters in case	1.00	815.00
3/18/25	MGR	B100		Weekly call with administration, FTI and C & D team regarding wind down issues include plan filing and related motions.	1.00	870.00
3/18/25	DV	B100		Meeting w/ College leadership re: pending matters.	1.00	395.00
3/19/25	BLP	B100		Revise plan and case timeline per client request	.20	163.00
3/19/25	DV	B100		Updated timeline.	.30	118.50
3/19/25	DV	B100		Telephone call w/ B. Pollack re: pending matters.	.30	118.50
3/25/25	DV	B100		Meeting and telephone calls w/ B. Pollack to discuss pending matters.	.60	237.00
3/25/25	DV	B100		Meeting w/ College leadership and advisors re: pending matters.	1.30	513.50
3/26/25	BLP	B100		Discussion with DV and client re CGA accounts, turnover of same, motion to abandon, and discussion of rejection issues and timing of all	.70	570.50

THE COLLEGE OF SAINT ROSE
File Number: 22484-000-3

July 25, 2025
Control #: 7596751

Date	Atty	Task	Actv	Description	Hours	Amount
3/26/25	DV	B100		Meeting w/ B. Pollack to discuss pending matters.	.30	118.50
3/31/25	BLP	B100		Comms with office of Veterans Affairs re no claim in case, removal from Master Service List and matrix	.20	163.00
4/01/25	BLP	B100		Finalize and file master service list	.20	163.00
4/01/25	DV	B100		Meeting w/ B. Pollack to discuss pending matters.	.30	118.50
4/03/25	BLP	B100		Comms re collection of contract monies due and basis and background of same	.40	326.00
4/03/25	BLP	B100		Comms with CITE and college re money owed to college and their defenses	.30	244.50
4/07/25	BLP	B100		Comm to client re call re workers comp trust and strategy re same (2); review and revise plan and motion timeline requested by client (.3)	.50	407.50
4/07/25	BLP	B100		Continued comms re CITE money owed, schedule call to discuss same	.20	163.00
4/07/25	BLP	B100		Discussion with Marsh re workers comp trust monies owed and resolution of same	.40	326.00
4/07/25	MGR	B100		Review and discuss time line internally.	.40	348.00
4/07/25	DV	B100		Meeting w/ B. Pollack to discuss pending matters.	.40	158.00
4/07/25	DV	B100		Prepared timeline re: pending motions/filings.	.80	316.00
4/07/25	DV	B100		Meeting re: workers' comp distribution and discussion w/ B. Pollack re: same.	.50	197.50
4/07/25	DV	B100		Reviewed email from CITE re: money owed	.20	79.00
4/08/25	BLP	B100		Comms with client re security deposit accounts and distribution of funds from same	.20	163.00
4/08/25	BLP	B100		Comms with client re PBGC issues, claims, workers comp trust issues (.3); comms with client re logistics for hearing, no appearance (.2)	.50	407.50
4/08/25	BLP	B100		Participate in weekly call with client and FTI re status and strategy for all matters in case	.80	652.00

THE COLLEGE OF SAINT ROSE
File Number: 22484-000-3

July 25, 2025
Control #: 7596751

Date	Atty	Task	Actv	Description	Hours	Amount
4/08/25	MGR	B100		Prepare for and participate in working call with client and FTI team regarding case status and plan docuemnts in preparation for board meeting.	1.00	870.00
4/08/25	DV	B100		Emails w/ L. Thomson re: meeting preparation.	.20	79.00
4/08/25	DV	B100		Emails and telephone call w/ M. White re: hearing logistics for 4/9 hearings.	.30	118.50
4/09/25	BLP	B100		Comms with client re no DOE claim filed, financials to be finalized for plan (.2); comms with client re outcome of hearings in case, date of DS hearing (.2); comms with client re orders, Bill of Sale issues (.2)	.60	489.00
4/09/25	MGR	B100		Review agenda for board meeting and phone conf w/ B Pollack regarding hearings on record retention and sale of personal property	.40	348.00
4/10/25	BLP	B100		Call with CITE re money owed (.2); follow up comms with client and DV re same and issues (.4)	.60	489.00
4/10/25	DV	B100		Meeting w/ CITE re: receivables.	.40	158.00
4/10/25	DV	B100		Telephone calls w/ B. Pollack and D. Polley re: CITE receivables.	.40	158.00
4/10/25	DV	B100		Emails w/ D. Polley re: CITE receivables.	.20	79.00
4/11/25	BLP	B100		Comms with client re CITE dispute and strategy with same	.40	326.00
4/11/25	DV	B100		Emails and telephone call w/ B. Pollack re: CITE receivables.	.30	118.50
4/11/25	DV	B100		Reviewed email from M. McLane re: CITE receivables.	.20	79.00
4/14/25	BLP	B100		Comms with BH re worker comp trust issues and assignment of recoveries	.20	163.00
4/15/25	BLP	B100		Call with United Educators re money owed to College, resolution on payment of same (.2); comms with email re same (.2); comms re necessity for EMMA notices for plan (.2)	.60	489.00
4/15/25	MGR	B100		Review email regarding need for EMMA notice and discuss same.	.30	261.00

Cullen & Dykman LLP

THE COLLEGE OF SAINT ROSE
File Number: 22484-000-3July 25, 2025
Control #: 7596751

Date	Atty	Task	Actv	Description	Hours	Amount
4/16/25	BLP	B100		Comms with client and UST re Q1 amount of trustee fees, sales of property, closing statements, statement re results of sale	.40	326.00
4/17/25	BLP	B100		Comms with CITE, client re CITE dispute, follow up re payment	.30	244.50
4/21/25	DV	B100		Meeting w/ B. Pollack to discuss pending matters.	.40	158.00
4/22/25	BLP	B100		Call with client and FTI re status of all bankruptcy matters and items needed to be done	.70	570.50
4/22/25	MGR	B100		Review meeting agenda and prepare for meeting.	.50	435.00
4/22/25	MGR	B100		Attend and participate in working group meeting with FTI and client team.	.60	522.00
4/22/25	DV	B100		Meeting w/ College leadership re: pending matters.	.80	316.00
4/22/25	DV	B100		Telephone call w/ M. White re: pending matters.	.30	118.50
4/24/25	DV	B100		Emails w/ B. Pollack re: post-confirmation matters.	.20	79.00
4/29/25	BLP	B100		Conference with DV re CGA, pension issues	.30	244.50
4/29/25	BLP	B100		Comms with BHs re voting, turnover of receivables to BHs	.20	163.00
4/29/25	BLP	B100		Weekly status call with client and FTI	.70	570.50
4/29/25	MGR	B100		Participate in working group conf call with client and FTI.	.60	522.00
4/29/25	DV	B100		Meeting w/ B. Pollack to discuss pending matters.	.40	158.00
4/29/25	DV	B100		Meeting w/ College leadership to discuss pending matters.	.80	316.00
5/01/25	BLP	B100		Review updated Master Service list and file same	.20	163.00
5/01/25	MGR	B100		Conf regarding assignment of workers Comp and United Educators a/r and reduction of secured bondholder claim for present value.	.30	261.00
5/01/25	DV	B100		Telephone call w/ M. White re: facilities use agreement and updates to the authority.	.30	118.50
5/01/25	DV	B100		Telephone call w/ B. Pollack re: pending matters.	.40	158.00
5/02/25	BLP	B100		Comms with client re amounts of March payments to professionals	.10	81.50

THE COLLEGE OF SAINT ROSE
File Number: 22484-000-3

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Date	Atty	Task	Actv	Description	Hours	Amount
5/06/25	BLP	B100		Weekly call with client and FTI re calculations for proposal on assignment of receivables to BHs, PBGC issues, CGA issues, etc.	.80	652.00
5/06/25	DV	B100		Meeting to discuss reduction of bondholder claims for receivables.	.50	197.50
5/07/25	BLP	B100		Comms with client re workers comp recoveries, amounts and timing (.2); comms with Marsh re proposal on workers comp trust recoveries (.2); Comms with client re logistics for distribution of CGA accounts (.2)	.60	489.00
5/07/25	BLP	B100		Conference with DV re record retention and PBGC matters	.40	326.00
5/07/25	BLP	B100		Review United Educators present value analysis re receivable (.2); prepare email to BHs re proposal on same (.2)	.40	326.00
5/07/25	MGR	B100		Review emails regarding crediting BH claim for present value of future payments from United Educators and Workers Comp Trust.	.50	435.00
5/07/25	DV	B100		Meeting w/ B. Pollack re: pending matters.	.20	79.00
5/08/25	DV	B100		Emails w/ B. Pollack re: outreach to bondholders' counsel re: receivables	.20	79.00
5/09/25	BLP	B100		Comms with Marsh re Worker comp trust payments and deal (.2); comms with client re 2023 worker comp trust payment (.1); conference with DV re removal of religious artifacts and issues re same (.2)	.50	407.50
5/09/25	BLP	B100		Comms with BH counsel re assignment of receivables in reduction of debt	.20	163.00
5/12/25	BLP	B100		Discussion with DV re agenda for meeting with client next day (.2); follow up with Marsh re workers comp amounts due to client (.2)	.40	326.00
5/12/25	BLP	B100		Discussions with DV re pension plan, workers comp and United Educators issues and strategy	.60	489.00
5/13/25	BLP	B100		Discussion with DV re bank resolutions for plan administrator, documents re same	.20	163.00

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Control #: 7596751

Date	Atty	Task	Actv	Description	Hours	Amount
5/13/25	DV	B100		Attended meeting w/ College leadership re: pending matters.	.50	197.50
5/14/25	BLP	B100		Comms with workers comp trust and United Educators re forms of assignments to BHs (.2); follow up discussion with workers comp trust re payments, timing, assignment of same (.2)	.40	326.00
5/16/25	BLP	B100		Discussions with DV re issues with Authority not providing access per agreement, and strategy in dealing with same	.60	489.00
5/16/25	BLP	B100		Review comms between CSR and Authority re failure to provide access	.30	244.50
5/16/25	BLP	B100		Comms with client re UHY payments	.20	163.00
5/16/25	DV	B100		Emails and telephone calls w/ L. Thomson, D. Polley, and M. White re: access to archives.	1.30	513.50
5/16/25	DV	B100		Telephone call to and emails w/ P. Goldman re: access to archives.	.90	355.50
5/19/25	BLP	B100		Comms with FTI re fee apps, quarterly fee distributions (.2); discussion with DV re access to archives, status (.2)	.40	326.00
5/19/25	DV	B100		Emails and telephone calls re: access to archives.	.80	316.00
5/19/25	DV	B100		Emails w/ D. Polley re: notice re: of action against former student affecting debt to college	.20	79.00
5/20/25	BLP	B100		Weekly status call with client and FTI re all aspects of case	.50	407.50
5/20/25	DV	B100		Meeting w/ College leadership and consultants re: pending matters.	.60	237.00
5/21/25	BLP	B100		Prepare new timeline for plan process per client request	.20	163.00
5/21/25	DV	B100		Meeting w/ B. Pollack and M. Roseman to discuss pending matters and telephone call w/ M. White re: same.	.30	118.50
5/21/25	DV	B100		Prepared updated timeline and emails re: same.	.30	118.50
5/22/25	BLP	B100		Comms re exhibit of memorabilia from CSR	.20	163.00
5/22/25	DV	B100		Emails and meeting to discuss extended access to servers.	.50	197.50
5/22/25	DV	B100		Emails and discussion w/ D. Polley re: action against student	.30	118.50

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Date	Atty	Task	Actv	Description	Hours	Amount
5/22/25	DV	B100		Emails w/ B. Pollack re: temporary custody receipt re: archives	.30	118.50
5/28/25	DV	B100		Emails w/ M. White and L. Thomson re: IT matters.	.30	118.50
5/28/25	DV	B100		Emails w/ L. Thomson re: meeting to discuss pending matters (.2); discussion w/ B. Pollack re: same (.2)	.40	158.00
5/28/25	DV	B100		Email to L. Thomson re: temporary custody receipt re: archives	.20	79.00
5/29/25	BLP	B100		Call with client re IT switchover issues and strategy in same	.70	570.50
5/29/25	BLP	B100		Review comm to client re IT talking points with authority	.20	163.00
5/29/25	DV	B100		Meeting w/ College leadership to discuss pending matters including network termination and related matters.	.60	237.00
5/29/25	DV	B100		Prepared draft talking points for Authority discussion re: IT matters.	.80	316.00
5/29/25	DV	B100		Emails re: draft talking points.	.20	79.00
5/30/25	BLP	B100		Review comms re authority issues, status	.20	163.00
5/30/25	DV	B100		Emails re: discussion w/ Authority.	.30	118.50
6/01/25	BLP	B100		Follow up emails with Workers Comp trust and United Educators re agreements to assign receivables	.20	163.00
6/02/25	BLP	B100		Review and file master service list (.2); discussion with M. Reed re assignment of workers comp receivable, amount, form (.2); discussion with S. Barns re same information for United Educators receivables (.2)	.60	489.00
6/02/25	BLP	B100		Prepare assignment agreements regarding receivables	.60	489.00
6/02/25	MGR	B100		Review united educators assignment document	.50	435.00
6/03/25	BLP	B100		Comms re press inquiries re cy pres (.2); review and comment on server access agreement (.2)	.40	326.00
6/03/25	BLP	B100		Continued preparation of assignment agreements re receivables	.50	407.50
6/03/25	BLP	B100		Weekly status call with client re all matters in case	.70	570.50

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File Number: 22484-000-3

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Date	Atty	Task	Actv	Description	Hours	Amount
6/03/25	BLP	B100		Comms with Bondholders re receivable assignment documents	.20	163.00
6/03/25	MGR	B100		Review and discuss draft assignment of United Educator asset to bondholders.	.50	435.00
6/03/25	DV	B100		Prepared letter agreement for extended access to NOC.	.70	276.50
6/03/25	DV	B100		Emails w/ B. Pollack re: letter agreement.	.20	79.00
6/03/25	DV	B100		Reviewed agenda for update meeting.	.20	79.00
6/03/25	DV	B100		Attended meeting w/ College leadership re: pending matters.	.50	197.50
6/04/25	BLP	B100		Conference with DV re open issues in case	.30	244.50
6/04/25	DV	B100		Meeting w/ B. Pollack re: pending matters.	.50	197.50
6/04/25	DV	B100		Emails w/ L. Thomson re: comments to letter agreement.	.20	79.00
6/09/25	BLP	B100		Discussion with DV re IT issues with authority and debtor, contract rejection issues	.50	407.50
6/09/25	BLP	B100		Call with client re IT issues with Authority, space access, turnover of servers	1.00	815.00
6/09/25	DV	B100		Telephone call w/ B. Pollack re: pending matters.	.40	158.00
6/09/25	DV	B100		Meeting to discuss IT transfer issues.	.60	237.00
6/11/25	BLP	B100		Comms with DV re call with Authority counsel re IT issues and turnover of servers	.40	326.00
6/11/25	BLP	B100		Review letter to Authority re request for confidential information and turnover of service issues and comment on same	.30	244.50
6/11/25	BLP	B100		Conference with DV re Authority issues and request re servers	.60	489.00
6/11/25	DV	B100		Emails and discussion re: IT transfer issues.	1.80	711.00
6/11/25	DV	B100		Reviewed contracts in connection w/ IT transfer issues.	.60	237.00
6/11/25	DV	B100		Emails w/ D. Polley re: IT contracts.	.30	118.50
6/11/25	DV	B100		Emails w/ B. Pollack and F. Brennan re: IT transfer issues.	.70	276.50

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Date	Atty	Task	Actv	Description	Hours	Amount
6/11/25	DV	B100		Telephone calls w/ B. Pollack re: IT transfer issues.	.60	237.00
6/12/25	BLP	B100		Call with client re Authority IT issues in furtherance of Board meeting	.40	326.00
6/12/25	BLP	B100		Comms with client and Authority counsel re call with Authority counsel and issues to discuss	.40	326.00
6/12/25	BLP	B100		Review and comment on email to Authority counsel re IT issues (.2); follow up comms with client re same (.3)	.50	407.50
6/12/25	BLP	B100		Call with Authority counsel re IT and server issues	.50	407.50
6/12/25	DV	B100		Meeting and telephone calls w/ College leadership re: winddown of IT operations.	1.20	474.00
6/12/25	DV	B100		Prepared letter to counsel for the Authority re: IT migration of security systems.	1.00	395.00
6/12/25	DV	B100		Meeting w/ counsel for Authority re: IT migration of security systems.	.50	197.50
6/12/25	DV	B100		Conference call w/ M. White and D. Polley re: IT operations windown.	.50	197.50
6/13/25	BLP	B100		Review and respond to comms re IT and server issues (.2); review and comment on letter re archives exhibit (.3)	.50	407.50
6/13/25	DV	B100		Emails w/ P. Goldman re: IT transfer.	.40	158.00
6/13/25	DV	B100		Prepared letter agreement for AIHA transfer.	.80	316.00
6/13/25	DV	B100		Emails w/ B. Pollack and L. Thomson re: AIHA letter agreement.	.20	79.00
6/13/25	DV	B100		Emails w/ M. White and D. Polley re: IT transfer.	.20	79.00
6/16/25	BLP	B100		Review BH changes to assignments and revise same accordingly	.40	326.00
6/16/25	DV	B100		Discussion w/ B. Pollack re: pending matters.	.20	79.00
6/16/25	DV	B100		Email to P. Goldman re: meeting to discuss IT matters.	.10	39.50
6/17/25	BLP	B100		Call with client re ballots, plan process, weekly status reports	.70	570.50
6/17/25	DV	B100		Meeting to discuss case status and pending matters.	.80	316.00

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Date	Atty	Task	Actv	Description	Hours	Amount
6/17/25	DV	B100		Emails w/ P. Goldman and D. Polley re: IT transition.	.60	237.00
6/18/25	DV	B100		Emails re: IT transition.	.20	79.00
6/19/25	DV	B100		Emails w/ D. Polley re: IT transition.	.20	79.00
6/20/25	DV	B100		Emails and telephone call w/ D. Polley re: IT action items.	.60	237.00
6/20/25	DV	B100		Emails w/ D. Polley re: action items.	.20	79.00
6/20/25	DV	B100		Reviewed email re: IT transition.	.20	79.00
6/23/25	BLP	B100		Comms with client re account maintenance issues (.2); comms with Polley re timing of various distributions (.3)	.50	407.50
6/23/25	DV	B100		Emails w/ J. Richardson re: record request.	.20	79.00
6/24/25	BLP	B100		Discussion with client and Fidelity re restrictions on account, effect of confirmation, cy pres (.2); comms with BHs re distributions and timing of same (.2)	.40	326.00
6/26/25	BLP	B100		Review UST memo re quarterly fee payments after 9/30 and send to client with email re same	.20	163.00
6/27/25	BLP	B100		Comms with counsel and MR re small claims court action, status of case re same	.40	326.00
6/27/25	DV	B100		Emails w/ J. Knapp re: insurance extension and reviewed policies re: same.	.30	118.50
6/30/25	KM	B100		Reviewing insurance policy and helping assess need for renewal of policy.	.60	237.00
6/30/25	DV	B100		Emails and telephone call w/ K. McDonough re: coverage extension.	.30	118.50
TASK SUB TOTAL						\$ 74,629.50

B120B CASH COLLATERAL & DIP FINANCING

Date	Atty	Task	Actv	Description	Hours	Amount
2/13/25	BLP	B120B		Comms with Summit counsel fee invoice	.10	81.50
2/19/25	BLP	B120B		Review and send budget variance report	.20	163.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/18/25	BLP	B120B		Comms re final Summit bills, timing of same	.20	163.00
3/31/25	BLP	B120B		Comms with client and Summit re Summit final bills	.20	163.00
4/18/25	BLP	B120B		Review variance report	.20	163.00
4/18/25	BLP	B120B		Comms with BHs, UST re variance report and MOR	.20	163.00
4/18/25	MGR	B120B		Review cash flow variance report	.40	348.00
5/19/25	BLP	B120B		Review cash flow variance report	.20	163.00
5/19/25	BLP	B120B		Comms with BHs, UST re MOR and variance report	.20	163.00
6/20/25	BLP	B120B		Review and circulate variance report	.30	244.50
TASK SUB TOTAL						\$ 1,815.00

B130B ASSET DISPOSITION, SALE OR RESTRUCTURE

Date	Atty	Task	Actv	Description	Hours	Amount
2/03/25	BLP	B130B		Meeting with M. Eng re closing matters for president's house, campus, access agreement	.40	336.00
2/03/25	BLP	B130B		Conference with M. Eng and DV re title issues re library	.40	336.00
2/03/25	DV	B130B		Meeting w/ B. Pollack and M. Eng re: title issue.	.50	197.50
2/03/25	MSE	B130B		Review of title report.	.70	448.00
2/03/25	MSE	B130B		Conference with B. Pollack re: extension to title objection period.	.20	128.00
2/03/25	MSE	B130B		Correspondence with D. Vespa re: extension of title objection period.	.10	64.00
2/03/25	MSE	B130B		Conference with D. Vespa and B. Pollack re: quiet title issue.	.30	192.00
2/03/25	MSE	B130B		Phone call with Authority real estate counsel re: quiet title issue.	.20	128.00
2/04/25	BLP	B130B		Comms re transfer tax issues re sales	.20	163.00
2/04/25	DV	B130B		Telephone call w/ Sr. Diane re: library deed issue.	.20	79.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/04/25	DV	B130B		Revised facilities use agreement and emails re: same.	.80	316.00
2/04/25	DV	B130B		Review library deed issue and emails re: same.	.80	316.00
2/04/25	DMM	B130B		Reviewing and commenting on draft facilities use agreement.	.50	197.50
2/04/25	MSE	B130B		Begin review of Becker closing documents.	.40	256.00
2/04/25	MSE	B130B		Correspondence with Authority counsel re: extension of title objection period and chain of title issue.	.20	128.00
2/05/25	BLP	B130B		Review NYS transfer tax provisions, contracts re same (.3); comms with ME re same (.2)	.50	407.50
2/05/25	BLP	B130B		Conferences with ME re title issues, closing matters with Authority, extension of notice period	.40	326.00
2/05/25	MGR	B130B		Phone conf w/ M White regarding the recap of call with bondholders counsel and request to schedule a call with the county authority bond underwriters.	.40	348.00
2/05/25	MGR	B130B		E-mail w/ attorneys for county authority regarding scheduling a call with bondholders and the county authorities bond underwriters.	.20	174.00
2/05/25	DV	B130B		Emails w/ M. Eng, B. Pollack, D. Polley re: Authority extension request.	.30	118.50
2/05/25	DV	B130B		Continued review of library deed issue and emails re:same.	.50	197.50
2/05/25	MSE	B130B		Correspondence with Authority counsel re: extension of title objection period.	.10	64.00
2/05/25	MSE	B130B		Review of NYS transfer tax exemptions and APA re: transfer taxes.	.80	512.00
2/05/25	MSE	B130B		Conference with B. Pollack re: transfer tax exemptions.	.20	128.00
2/05/25	MSE	B130B		Correspondence with D. Vespia and B. Pollack re: Sisters of St. Joseph title defect.	.10	64.00
2/06/25	BLP	B130B		Review and respond to comms re library parcel, deed	.20	163.00
2/06/25	DV	B130B		Emails w/ M. Eng, M. White, and Sr. Margie re: library deed issue.	.60	237.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/06/25	DV	B130B		Telephone call w/ M. White re: library deed issue.	.30	118.50
2/06/25	DV	B130B		Emails w/ M. White and M. Eng re: letter granting extension to provide title objections.	.20	79.00
2/06/25	MSE	B130B		Phone call with D. Vespia re: quitclaim deed timing.	.20	128.00
2/06/25	MSE	B130B		Draft of summary to Sisters of St. Joseph re: quitclaim deed and title issue.	.60	384.00
2/06/25	MSE	B130B		Phone call with title company re: Sisters of St. Joseph title issue.	.20	128.00
2/06/25	MSE	B130B		Phone call with buyer's counsel re: Sisters of St. Joseph title issue.	.10	64.00
2/06/25	MSE	B130B		Review of underlying deeds and tax map re: Sisters of St. Joseph title issue.	.40	256.00
2/07/25	BLP	B130B		Review and revise Bill of Sale re Becker property sale and comms with client re same	.40	326.00
2/07/25	BLP	B130B		Conferences with M. Eng re library parcel, title issues re same	.30	244.50
2/07/25	BLP	B130B		Prepare and distribute notice of sale to Becker of personal property and comms re same	.40	326.00
2/07/25	BLP	B130B		Conference with DV, MR, ME re post closing issues re President's house, library deed issues, other sale issues	.50	407.50
2/07/25	MGR	B130B		Conf regarding options and resolutions concerning addressing and solving library parcel deed issues.	.50	435.00
2/07/25	MGR	B130B		Conf regarding sale of president house and potential resolutions to closing date	.30	261.00
2/07/25	DV	B130B		Telephone call and emails w/ M. White re: title issue and outreach to Sisters.	.40	158.00
2/07/25	DV	B130B		Internal meeting to discuss to discuss title issues and related matters.	.50	197.50
2/07/25	MSE	B130B		Attend video conference with B. Pollack, D. Vespia and M. Roseman to discuss Sisters of St. Joseph title defect.	.50	320.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/07/25	MSE	B130B		Correspondence with Becker counsel re: post-closing possession.	.10	64.00
2/07/25	MSE	B130B		Correspondence with Sisters of St. Joseph counsel re: deed	.10	64.00
2/07/25	MSE	B130B		Review of title on authority sale	.30	192.00
2/10/25	BLP	B130B		Conferences with ME re authority title notice objection and response (.3); comms re assign of Becker contract to he and spouse (.2)	.50	407.50
2/10/25	BLP	B130B		Several comms with authority and client re library deed issues, logistics, title impact, etc.	.50	407.50
2/10/25	BLP	B130B		Comms with client and BHs re additional piano sales, funding to BHs	.20	163.00
2/10/25	BLP	B130B		Review FTI valuation of personal property on campus	.40	326.00
2/10/25	KM	B130B		Responding to question on approval process to transfer real estate interests from not-for-profit corporation to third party.	.40	158.00
2/10/25	MGR	B130B		Review and discuss abandonment of certain assets as they provide no benefit to the estate.	.40	348.00
2/10/25	MGR	B130B		Review library deed issue and potential resolution of same;discuss internally in preparation for client call.	.60	522.00
2/10/25	DV	B130B		Emails re: resolution of title issue.	.80	316.00
2/10/25	DV	B130B		Telephone call w/ M. White re: resolution of title issue.	.20	79.00
2/10/25	MSE	B130B		Draft of Becker closing documents.	1.20	768.00
2/10/25	MSE	B130B		Correspondence with title/buyer's counsel re: Becker closing documents.	.10	64.00
2/10/25	MSE	B130B		Review of title objection letter and review of title corresponding title.	.50	320.00
2/10/25	MSE	B130B		Phone call with Authority real estate counsel re: title objections.	.20	128.00
2/10/25	MSE	B130B		Correspondence with B. Pollack, M. Roseman and D. Vespa re: title defect.	.10	64.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/10/25	MSE	B130B		Attend video conference with D. Vespa and client to discuss status of closing.	1.00	640.00
2/10/25	MSE	B130B		Correspondence with Becker counsel re: consent to assign APA.	.10	64.00
2/11/25	BLP	B130B		Review and revise summary of title objections (.3); comms re status of library deed, logistics and issues re same (.2)	.50	407.50
2/11/25	MGR	B130B		Discuss issues concerning title exception letter with team.	.40	348.00
2/11/25	MGR	B130B		Review issue of abandoning assets of inconsequential value.	.30	261.00
2/11/25	MSE	B130B		Draft of summary of title objections and review of title report.	1.00	640.00
2/11/25	MSE	B130B		Begin draft of response to title objections letter.	1.20	768.00
2/12/25	BLP	B130B		Comms with ME, DV and client re Authority closing issues	.30	244.50
2/12/25	MGR	B130B		Phone conf w/ Client and D Vespa regarding conversations had with the Land Authority regarding bond issuance and potential closing date.	.40	348.00
2/12/25	DV	B130B		Meeting w/ M. White re: Authority sale update.	.50	197.50
2/12/25	DV	B130B		Telephone call w/ B. Pollack re: Authority sale update.	.20	79.00
2/12/25	DV	B130B		Emails re: response to title objections.	.20	79.00
2/12/25	MSE	B130B		Correspondence with D. Vespa re: Sisters of St. Joseph deed.	.10	64.00
2/12/25	MSE	B130B		Correspondence with counsel for Sisters of St. Joseph re: internal approvals.	.10	64.00
2/13/25	BLP	B130B		Conference with ME and DV re closing checklist of items, timing of all	.30	244.50
2/13/25	MGR	B130B		Review emails and discuss steps necessary to prepare for closing with County Authority	.40	348.00

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THE COLLEGE OF SAINT ROSE
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Date	Atty	Task	Actv	Description	Hours	Amount
2/13/25	DV	B130B		Emails and meeting w/ B. Pollack and M. Eng re: real estate closing.	.30	118.50
2/13/25	MSE	B130B		Teleconference with D. Vespia and B. Pollack re: closing conditions.	.30	192.00
2/14/25	DV	B130B		Emails re: Authority assumption of contracts and process re: same.	.40	158.00
2/18/25	BLP	B130B		Comms with M. Eng re title notice objection (.2); emails re library deed issues (.2)	.40	326.00
2/18/25	BLP	B130B		Comms with Summit re satisfaction of mortgage re president's house	.20	163.00
2/18/25	MGR	B130B		Review emails regarding title objections and resolution of deed issue impacting library building.	.40	348.00
2/18/25	DV	B130B		Review and respond to emails re: deed from Sisters.	.20	79.00
2/18/25	DV	B130B		Review and respond to emails re: Becker sale.	.30	118.50
2/18/25	DV	B130B		Review response to title objection letter.	.30	118.50
2/18/25	MSE	B130B		Draft of response to title objection letter.	1.60	1,024.00
2/18/25	MSE	B130B		Phone call with Authority real estate counsel re: title objections and closing.	.20	128.00
2/18/25	MSE	B130B		Conference with B. Pollack re: title objection notice.	.10	64.00
2/18/25	MSE	B130B		Correspondence with Sisters counsel re: canonical approval.	.10	64.00
2/18/25	MSE	B130B		Correspondence with buyer's counsel re: Becker closing.	.10	64.00
2/18/25	MSE	B130B		Correspondence with B. Pollack re: Becker closing.	.10	64.00
2/18/25	MSE	B130B		Begin draft of post-closing possession agreement.	.30	192.00
2/19/25	BLP	B130B		Comms with ME and client re Becker closing items	.40	326.00
2/19/25	BLP	B130B		Review draft of Becker possession agreement and comms re issues with same (.3); comms re Becker bill of sale for personal property (.2)	.50	407.50
2/19/25	MGR	B130B		Review and respond to email regarding bondholder request to reach out to counsel for authority.	.30	261.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/19/25	MGR	B130B		E-mails regarding possession agreement to allow M White to remain in possession of residence post closing and related issues.	.30	261.00
2/19/25	DV	B130B		Emails w/ B. Pollack and M. Eng re: real estate transactions.	.60	237.00
2/19/25	MSE	B130B		Correspondence with B. Pollack re: Becker closing.	.10	64.00
2/19/25	MSE	B130B		Correspondence with title company re: resolution for Becker closing.	.10	64.00
2/19/25	MSE	B130B		Draft of closing statement for Becker closing.	.80	512.00
2/19/25	MSE	B130B		Draft and review of post-closing possession agreement.	.90	576.00
2/19/25	MSE	B130B		Review of Becker title report and APA re: closing.	.30	192.00
2/19/25	MSE	B130B		Correspondence with counsel for Sisters of St. Joseph re: quitclaim deed.	.10	64.00
2/19/25	MSE	B130B		Draft of quitclaim deed from Sisters of St. Joseph to CSR for library parcel.	.70	448.00
2/19/25	MSE	B130B		Review and edits to Becker closing documents.	.80	512.00
2/20/25	BLP	B130B		Conference with ME re closing issues and preparation of checklist for both closings (.2); comms with client re closing items (.2)	.40	326.00
2/20/25	BLP	B130B		Comms re Albany Water Board bills, city taxes, for closing	.30	244.50
2/20/25	MGR	B130B		Review status email from M White concerning meeting with Authority and discuss issues w/ B Pollack.	.40	348.00
2/20/25	DV	B130B		Attention to updates from meeting with the Authority and emails re: same.	.40	158.00
2/20/25	MSE	B130B		Conference with B. Pollack re: post-closing possession.	.10	64.00
2/20/25	MSE	B130B		Draft of closing checklists.	.80	512.00
2/20/25	MSE	B130B		Edits to replacement deed.	.20	128.00
2/20/25	MSE	B130B		Correspondence with Sisters' counsel and title re: replacement deed.	.10	64.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/20/25	MSE	B130B		Continue draft of license agreement.	.50	320.00
2/21/25	BLP	B130B		Conference with DV and then MR and DV re Authority closing issues	.70	570.50
2/21/25	BLP	B130B		Call with client re Authority closing issues	.50	407.50
2/21/25	DV	B130B		Emails re: post-closing access agreement.	.20	79.00
2/21/25	MSE	B130B		Correspondence with buyer's counsel re: title issues.	.10	64.00
2/21/25	MSE	B130B		Conference with B. Pollack re: closing.	.10	64.00
2/21/25	MSE	B130B		Edits to closing checklists.	1.20	768.00
2/21/25	MSE	B130B		Review of post-closing lease agreement.	.40	256.00
2/21/25	MSE	B130B		Correspondence with Becker counsel re: closing adjournment.	.10	64.00
2/21/25	MSE	B130B		Correspondence with Summitbridge counsel re: deed, satisfaction of mortgage and UCC-3s.	.10	64.00
2/23/25	BLP	B130B		Letter to JLL re agreement to waive commissions on president's house	.30	244.50
2/23/25	BLP	B130B		Review and mark up 2 closing checklists	.30	244.50
2/24/25	BLP	B130B		Comms with ME re title/closing checklists and confirmation order provision in same	.20	163.00
2/24/25	BLP	B130B		Call with client, DV, ME re lease agreement with Authority post-closing, space needed and issues re same	.50	407.50
2/24/25	DV	B130B		Meeting w/ D. Polley and J. Richardson re: facilities use agreement.	.50	197.50
2/24/25	DV	B130B		Emails w/ M. White re: Authority open items and meeting to discuss.	.20	79.00
2/24/25	DV	B130B		Emails w/ D. Carlos re: use of JLL materials.	.20	79.00
2/24/25	DV	B130B		Emails and telephone call w/ M. White re: JLL materials.	.20	79.00
2/24/25	MSE	B130B		Draft and review of deed to Authority.	.70	448.00
2/24/25	MSE	B130B		Begin draft of settlement statement for Becker closing.	.80	512.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/24/25	MSE	B130B		Prepare for and attend video conference with CSR team, B. Pollack and D. Vespia to discuss post-closing lease.	.60	384.00
2/24/25	MSE	B130B		Review of post-closing lease in advance of call with CSR team to discuss same.	.50	320.00
2/25/25	BLP	B130B		Multiple emails regarding Authority issues, closing matters, counsel meeting	.60	489.00
2/25/25	MGR	B130B		Conf regarding issues relating to closing and issues regarding employment of college employees.	.60	522.00
2/25/25	DV	B130B		Emails w/ M. White re: facilities use agreement.	.20	79.00
2/25/25	DV	B130B		Telephone call w/ M. Roseman and B. Pollack re: Authority updates.	.30	118.50
2/25/25	DV	B130B		Emails w/ M. Eng and M. White re: meeting w/ Authority counsel to discuss outstanding issues.	.30	118.50
2/25/25	MSE	B130B		Conference with B. Pollack re: space agreement and disposal of personal property.	.10	64.00
2/25/25	MSE	B130B		Phone call with Authority counsel (T. Owens) re: post-closing license agreement and disposal of personal property.	.20	128.00
2/25/25	MSE	B130B		Review of Authority APA re: closing conditions.	.50	320.00
2/25/25	MSE	B130B		Draft of email summary re: closing conditions with B. Pollack, M. Roseman and D. Vespia.	.40	256.00
2/25/25	MSE	B130B		Finalize closing statement.	.60	384.00
2/25/25	MSE	B130B		Correspondence with Becker's counsel re: closing adjustments.	.10	64.00
2/25/25	MSE	B130B		Correspondence with Sisters' counsel re: resolution.	.10	64.00
2/25/25	MSE	B130B		Correspondence with Authority real estate counsel re: title.	.10	64.00
2/25/25	MSE	B130B		Review of partial release of mortgage for President's House.	.20	128.00
2/25/25	MSE	B130B		Review of title and data room re: underlying Summitbridge UCC-1s.	.40	256.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/25/25	MSE	B130B		Correspondence with B. Pollack re: release and Summitbridge UCC-1s.	.10	64.00
2/26/25	BLP	B130B		Multiple comms re Becker closing, title matters, closing statement, documents	.70	570.50
2/26/25	BLP	B130B		Comms with BHs re satisfactions and UCCs for closings (.2); continued comms with ME and DV re title issues and closing matters (.3)	.50	407.50
2/26/25	MGR	B130B		E-mails and internal conversations concerning sale issues with Authority and agenda for call with Authority and their counsel	.40	348.00
2/26/25	DV	B130B		Emails w/ re: meeting w/ Authority and agenda for same.	.50	197.50
2/26/25	DV	B130B		Discussions w/ K. McDonough re: printer sales and attention to emails re: same.	.20	79.00
2/26/25	MSE	B130B		Edits to closing statement.	.40	256.00
2/26/25	MSE	B130B		Correspondence with Becker buyer's counsel re: closing statement.	.10	64.00
2/26/25	MSE	B130B		Review of Sale Orders re: closing costs.	.20	128.00
2/26/25	MSE	B130B		Edits to and review of deed.	.30	192.00
2/26/25	MSE	B130B		Review and edits to closing documents for Becker sale.	.50	320.00
2/26/25	MSE	B130B		Correspondence with Summitbridge counsel re: wire instructions.	.10	64.00
2/26/25	MSE	B130B		Correspondence with M. White and D. Polley re: closing adjustments for Becker sale.	.20	128.00
2/26/25	MSE	B130B		Correspondence with Constellation re: Authority closing date.	.10	64.00
2/27/25	BLP	B130B		Review and comment on agenda for meeting with Authority (.3); discussion with DV and client re Authority position on personal property, generators (.2)	.50	407.50
2/27/25	BLP	B130B		Conference with MR re generators, APA provisions re same (.3); discussion with BH counsel re status of personal property sale issues (.2)	.50	407.50

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Date	Atty	Task	Actv	Description	Hours	Amount
2/27/25	MGR	B130B		Review draft agenda and prepare for meeting with Land Authority	.50	435.00
2/27/25	DV	B130B		Attention to agenda for meeting w/ the Authority.	.30	118.50
2/27/25	DV	B130B		Telephone calls w/ M. White and B. Pollack re: Authority updates.	.50	197.50
2/27/25	MSE	B130B		Edits to and review of deed.	.50	320.00
2/27/25	MSE	B130B		Correspondence with title company re: deed.	.10	64.00
2/27/25	MSE	B130B		Phone call with B. Pollack re: Excluded Assets.	.20	128.00
2/27/25	MSE	B130B		Correspondence with D. Vespia re: Authority agenda.	.20	128.00
2/28/25	BLP	B130B		Several conferences with MR, DV, M. Eng re Authority proposal re personal property, generators, leaseback deal to College impact on closing	1.10	896.50
2/28/25	BLP	B130B		Call with client in preparation for call with Authority re personal property sale, lease back issues	.50	407.50
2/28/25	BLP	B130B		Call with client and Authority re personal property sale, lease back issues	.80	652.00
2/28/25	BLP	B130B		Follow up call with Authority counsel re issues discussed and proposal (.2); comms with client re same (.2)	.40	326.00
2/28/25	BLP	B130B		Debrief call with client after Authority call and strategy in dealing with property and leaseback issues	.70	570.50
2/28/25	MGR	B130B		Prep call with client in advance of call with County Authority.	.50	435.00
2/28/25	MGR	B130B		Call with the Authority (.8) and post call recap call(.5)	1.30	1,131.00
2/28/25	DV	B130B		Meeting to prepare for call with the Authority.	.60	237.00
2/28/25	DV	B130B		Meeting w/ Authority re: open items for closing.	1.00	395.00
2/28/25	DV	B130B		Meeting w/ College leadership to discuss meeting with Authority.	.60	237.00
2/28/25	DV	B130B		Attention to emails re: Authority purchase of personal property.	.20	79.00
2/28/25	MSE	B130B		Edits to deed.	.20	128.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/28/25	MSE	B130B		Correspondence with title re: deed.	.10	64.00
2/28/25	MSE	B130B		Phone call with Authority real estate counsel (P. Goldman) re: closing and title issues.	.20	128.00
2/28/25	MSE	B130B		Correspondence with Becker counsel re: good standing and closing adjustments.	.10	64.00
2/28/25	MSE	B130B		Correspondence with Summitbridge counsel re: closing adjustments and status of release.	.10	64.00
2/28/25	MSE	B130B		Edits to closing statement for Becker.	.20	128.00
2/28/25	MSE	B130B		Prepare for and attend video conference with Authority counsel, Authority representatives, CSR, B. Pollack and D. Vespia to discuss closing issues.	1.00	640.00
2/28/25	MSE	B130B		Phone call with P. Goldman re: water meter adjustment.	.10	64.00
2/28/25	MSE	B130B		Review of water meter reading form.	.20	128.00
2/28/25	MSE	B130B		Review of Sisters' deed.	.10	64.00
3/02/25	BLP	B130B		Comms with BHs re Authority property deal	.20	163.00
3/03/25	BLP	B130B		Comms with BHs, Authority, client re terms of personal property sale, use agreement	.40	326.00
3/03/25	BLP	B130B		Review and comms re Becker closing statement, adjustments	.40	326.00
3/03/25	BLP	B130B		Comms with ME re authority closing issues, water, property sale	.40	326.00
3/03/25	BLP	B130B		Discussion with T. Owens re sale of personal property	.10	81.50
3/03/25	MGR	B130B		E-mails regarding resolution of personal property issues with county authority.	.30	261.00
3/03/25	MGR	B130B		Review emails from authority regarding request to move on expedited basis to purchase personal property (.2); discuss same with B Pollack (.2)	.40	348.00
3/03/25	MGR	B130B		Review FTI report regarding analysis of personal property and allocation of same (.4); discuss analysis w/ B Pollack (.2)	.60	522.00
3/03/25	DV	B130B		Telephone call w/ B. Pollack and M. Eng re: Becker sale.	.40	158.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/03/25	DV	B130B		Emails re: execution of Becker closing documents.	.30	118.50
3/03/25	MSE	B130B		Edits to Becker closing statement.	.20	128.00
3/03/25	MSE	B130B		Correspondence with Summitbridge counsel re: closing statement and wire instructions.	.10	64.00
3/03/25	MSE	B130B		Emails with Becker counsel re: closing statement and closing documents.	.20	128.00
3/03/25	MSE	B130B		Correspondence with Authority counsel re: water meter readings.	.10	64.00
3/03/25	MSE	B130B		Phone calls with Albany water Department re: scheduling of water meter reading and logistics related to same.	.40	256.00
3/03/25	MSE	B130B		Correspondence with D. Polley re: water meter accounts.	.10	64.00
3/03/25	MSE	B130B		Email and phone call with title company re: water meter reading and water meter searches.	.20	128.00
3/03/25	MSE	B130B		Conference with B. Pollack re: water meter reading, closing adjustments and pledge agreement.	.20	128.00
3/03/25	MSE	B130B		Edits to and review of Becker closing package.	1.20	768.00
3/03/25	MSE	B130B		Review of pledge agreement.	.20	128.00
3/03/25	MSE	B130B		Correspondence with B. Pollack re: pledge agreement.	.10	64.00
3/03/25	MSE	B130B		Email to title company re: Sisters of St. Josephs deed and transfer tax forms.	.10	64.00
3/03/25	MSE	B130B		Review of Summitbridge partial release.	.10	64.00
3/03/25	MSE	B130B		Correspondence with D. Vespa re: Becker closing package and closing instructions.	.30	192.00
3/03/25	MSE	B130B		Begin draft of Becker escrow instruction letter.	.30	192.00
3/04/25	BLP	B130B		Comms re Becker closing matters, logistics, closing statement	.30	244.50
3/04/25	BLP	B130B		Comms with P. Goldman on use agreement issues (.3); comms with M. White re Authority closing logistics (.2)	.50	407.50

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Date	Atty	Task	Actv	Description	Hours	Amount
3/04/25	DV	B130B		Emails w/ T. Morehouse and M. Eng re: Becker closing documents.	.40	158.00
3/04/25	MSE	B130B		Correspondence with Summitbridge counsel re: wire instructions.	.10	64.00
3/04/25	MSE	B130B		Email to Becker counsel and title company re: escrow instructions.	.20	128.00
3/04/25	MSE	B130B		Draft of escrow instruction letter.	1.00	640.00
3/04/25	MSE	B130B		Correspondence with title company re: bill of sale.	.20	128.00
3/04/25	MSE	B130B		Review of post-occupancy agreement.	.40	256.00
3/05/25	BLP	B130B		Discussions with M. Eng re PH closing, escrows, settlement statement	.40	326.00
3/05/25	BLP	B130B		Review and comment on Use agreement with Authority	.40	326.00
3/05/25	BLP	B130B		Comms with BHs, client re personal property sale terms and split of proceeds	.40	326.00
3/05/25	BLP	B130B		Continued comms with BHs, client re personal property sale issues and split of proceeds	.30	244.50
3/05/25	BLP	B130B		Comms with BZ, FTI re BH collateral and whether certain collections constitute same	.40	326.00
3/05/25	DV	B130B		Emails re: Becker closing.	.20	79.00
3/05/25	DV	B130B		Emails and telephone calls re: post-occupancy agreement.	1.30	513.50
3/05/25	MSE	B130B		Edits to escrow instruction letter.	.20	128.00
3/05/25	MSE	B130B		Phone call with B. Pollack re: Becker closing.	.10	64.00
3/05/25	MSE	B130B		Correspondence with title company re: escrow instruction letter.	.10	64.00
3/05/25	MSE	B130B		Edits to and review of Becker closing statement.	.30	192.00
3/05/25	MSE	B130B		Phone call with title company re: Becker closing statement.	.10	64.00
3/05/25	MSE	B130B		Review of Becker closing documents.	.50	320.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/05/25	MSE	B130B		Correspondence with Summitbridge counsel re: closing statement.	.10	64.00
3/05/25	MSE	B130B		Correspondence with Albany Water department re: schedule of water meters.	.30	192.00
3/05/25	MSE	B130B		Phone call with P. Goldman re: occupancy agreement.	.20	128.00
3/05/25	MSE	B130B		Phone call with SummitBridge re: wire instructions and proceeds.	.10	64.00
3/05/25	MSE	B130B		Correspondence with M. White re: Becker closing documents.	.10	64.00
3/05/25	MSE	B130B		Phone call with B. Pollack re: post-closing occupancy agreement.	.10	64.00
3/05/25	MSE	B130B		Review of post-closing occupancy agreement.	.20	128.00
3/05/25	MSE	B130B		Phone call with title company re: M&T release.	.20	128.00
3/05/25	MSE	B130B		Update to Authority closing checklist.	.20	128.00
3/05/25	MSE	B130B		Begin draft of title affidavit and Authority closing docs.	.20	128.00
3/06/25	BLP	B130B		Emails and discussion with ME re sales tax payments on personal property sales (.2); email to both lenders re proceeds of President house sale, payoffs needed for Campus sale (.2)	.40	326.00
3/06/25	BLP	B130B		Respond to emails from ME re questions on closing matters (.2); review revisions to use agreement and comment on same (.4)	.60	489.00
3/06/25	BLP	B130B		Comms with ME re adjustments to purchase price of Authority sale, making sure monies under use agreement not included in adjustment	.20	163.00
3/06/25	MGR	B130B		Review Occupancy Agreement in preparation for call with client regarding issues and concerns.	.50	435.00
3/06/25	MGR	B130B		Conf call with client regarding review of Occupancy agreement and response to Authority regarding comments and access issues.	.80	696.00
3/06/25	MGR	B130B		Review comments to Occupancy agreement and make revision concerning retention of jurisdiction by USBC	.40	348.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/06/25	DV	B130B		Meeting w/ Saint Rose team to discuss post-occupancy agreement.	1.00	395.00
3/06/25	DV	B130B		Emails re: draft closing documents and revisions to same.	1.80	711.00
3/06/25	DV	B130B		Revised post-occupancy agreement.	.50	197.50
3/06/25	MSE	B130B		Conference with B. Pollack re: bill of sale taxes.	.10	64.00
3/06/25	MSE	B130B		Correspondence with Authority counsel re: closing docs.	.10	64.00
3/06/25	MSE	B130B		Review and edits to Authority closing checklist.	.20	128.00
3/06/25	MSE	B130B		Emails with title company re: closing documents, settlement statement and transfer tax forms.	.20	128.00
3/06/25	MSE	B130B		Draft of title affidavit, FIRPTA and other closing documents needed for Authority closing.	1.50	960.00
3/06/25	MSE	B130B		Attend video conference with CSR team, M. Roseman and D. Vespia to discuss post-closing occupancy agreement.	.50	320.00
3/06/25	MSE	B130B		Draft of clause in connection with Authority obligations under post-closing occupancy agreement.	.40	256.00
3/07/25	BLP	B130B		Prepare bill of sale regarding Authority personal property (.3); comms with ME re use agreement and issues re same (.2)	.50	407.50
3/07/25	BLP	B130B		Comms with BH counsel re agreement to split proceeds of personal property (.1); review response (.1); email to MR and DV re same and suggestion (.2)	.40	326.00
3/07/25	BLP	B130B		Conference with MR, DV, ME re negotiation of use agreement, terms of same and issue re rest of case regarding same	.50	407.50
3/07/25	BLP	B130B		Follow up conference after call with Authority re use agreement negotiations and terms (.3); review revised agreement and comment on same (.3)	.60	489.00
3/07/25	BLP	B130B		Review draft closing statement for Authority sale and comment on same	.30	244.50

THE COLLEGE OF SAINT ROSE
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Date	Atty	Task	Actv	Description	Hours	Amount
3/07/25	BLP	B130B		Several continued comms with MR, DV, ME re continued negotiation of all agreements with Authority toward closing and impact on other bankruptcy issues	.70	570.50
3/07/25	MGR	B130B		Review revised occupancy agreement and discuss changes with team.	.60	522.00
3/07/25	MGR	B130B		Phone conf w/ M White regarding received proposal regarding the occupancy agreement to discuss negotiating strategy.	.30	261.00
3/07/25	MGR	B130B		Phone conf w/ P Goldman counsel to the Land Authority regarding occupancy agreement and gateway issues.	.40	348.00
3/07/25	MGR	B130B		Follow up phone call regarding potential areas of compromise with P Goldman.	.30	261.00
3/07/25	MGR	B130B		Review and make revisions to proposed occupancy agreement.	.50	435.00
3/07/25	MGR	B130B		Continued strategy call w/ Marcia White regarding need for board input regarding occupancy issues.	.30	261.00
3/07/25	MGR	B130B		Conf call w/ M White, D Vespia and H Massry (trustee) regarding occupancy agreement and need to insure closing occurs.	.40	348.00
3/07/25	MGR	B130B		Phone conf w/ P Goldman regarding changes to the Occupancy agreement and acceptance of 1000 Madison property restrictions.	.30	261.00
3/07/25	MGR	B130B		Phone conf w/ M Eng regarding resolution of Occupancy Agreement issues.	.20	174.00
3/07/25	DV	B130B		Emails re: Saint Rose comments to post-occupancy agreement and revised same.	.60	237.00
3/07/25	DV	B130B		Emails w/ M. Eng re: good standing certificate.	.20	79.00
3/07/25	DV	B130B		Meetings and telephone calls re: post-occupancy agreement.	2.80	1,106.00
3/07/25	DV	B130B		Reviewed piano consignment agreement in connection w/ post-occupancy agreement.	.30	118.50
3/07/25	MSE	B130B		Edits to closing documents and closing checklist.	.50	320.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/07/25	MSE	B130B		Correspondence with title company re: closing documents.	.10	64.00
3/07/25	MSE	B130B		Correspondence with Authority counsel re: post closing occupancy agreement.	.10	64.00
3/07/25	MSE	B130B		Conference with D. Vespa re: post occupancy agreement.	.20	128.00
3/07/25	MSE	B130B		Conference with M. Roseman and D. Vespa to discuss post occupancy call.	.10	64.00
3/07/25	MSE	B130B		Teleconference with M. White, D. Vespa and M. Roseman to discuss post occupancy agreement.	.10	64.00
3/07/25	MSE	B130B		Video conference with Authority counsel, D. Vespa and M. Roseman to discuss post occupancy agreement comments.	.50	320.00
3/07/25	MSE	B130B		Review of Bill of Sale.	.10	64.00
3/07/25	MSE	B130B		Teleconference with M. White, D. Vespa and M. Roseman to discuss response to comments from Authority counsel on post occupancy agreement.	.30	192.00
3/07/25	MSE	B130B		Review of closing statement.	.40	256.00
3/07/25	MSE	B130B		Review of APA re: time of the essence provisions.	.20	128.00
3/07/25	MSE	B130B		Draft of comments to post occupancy agreement.	.60	384.00
3/07/25	MSE	B130B		Attend second video conference with Authority counsel, D. Vespa and M. Roseman to discuss responses to post occupancy agreement.	.30	192.00
3/07/25	MSE	B130B		Phone call with Authority counsel re: closing statement and occupancy agreement.	.20	128.00
3/08/25	BLP	B130B		Continued comms with MR, ME and DV re use agreement negotiations, final terms, personal property issues re same and impact on other bankruptcy matters including record retention motion	.50	407.50
3/08/25	DV	B130B		Emails w/ M. Roseman, B. Pollack, and M. Eng re: post occupancy agreement	.40	158.00
3/08/25	DV	B130B		Reviewed and revised same.	.80	316.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/08/25	MSE	B130B		Edits to occupancy agreement.	.40	256.00
3/08/25	MSE	B130B		Correspondence with M. Roseman, D. Vespa and B. Pollack re: occupancy agreement.	.20	128.00
3/08/25	MSE	B130B		Correspondence with Authority counsel re: occupancy agreement.	.10	64.00
3/09/25	BLP	B130B		Review Artist Piano agreement (.2); comms with DV re remaining pianos and status under agreement (.1); comms with BHs and client re sale of organ, approval needed (.2)	.50	407.50
3/09/25	BLP	B130B		Comms with ME and FTI re UST fees for sale (.2); comms with ME re holdbacks for UST fees and Becker amounts from proceeds to BHs (.1)	.30	244.50
3/09/25	DV	B130B		Emails w/ B. Pollack re: survey matter.	.20	79.00
3/10/25	BLP	B130B		Revisions to property sale motion for further negotiations	1.10	896.50
3/10/25	BLP	B130B		Conference with MR re outstanding items for Authority closing (.2); comms with client, BHs, Summit and JLL re same (.2)	.40	326.00
3/10/25	BLP	B130B		Review closing settlement statement (.2) and multiple comms with ME and Authority re items in same and changes needed (.3)	.50	407.50
3/10/25	BLP	B130B		Comms with M. Eng and client re 1984 survey for closing affidavit (.2); comms with M. Eng and Authority re sales tax for personal property sale (.2)	.40	326.00
3/10/25	BLP	B130B		Comms with Authority re deductions from sale price, provisions of order	.20	163.00
3/10/25	MGR	B130B		Review emails and discuss further amendments to the occupancy agreement	.50	435.00
3/10/25	MGR	B130B		Review emails regarding distribution of sales proceeds and discuss internally.	.40	348.00
3/10/25	DV	B130B		Telephone call w/ M. White re: occupancy agreement.	.20	79.00
3/10/25	DV	B130B		Emails re: occupancy agreement.	.60	237.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/10/25	DV	B130B		Emails re: execution of closing documents.	.30	118.50
3/10/25	DV	B130B		Telephone call and meeting w/ M. White and team re: occupancy agreement.	.60	237.00
3/10/25	DV	B130B		Telephone call and emails w/ M. Eng re: revisions to occupancy agreement.	.40	158.00
3/10/25	DV	B130B		Emails w/ J. Richardson and M. Eng re: removal of equipment in advance of closing.	.20	79.00
3/10/25	MSE	B130B		Conference with B. Pollack re: closing statement and wire instructions.	.10	64.00
3/10/25	MSE	B130B		Phone calls with Authority counsel re: closing statement.	.20	128.00
3/10/25	MSE	B130B		Correspondence with Summitbridge counsel re: status of mortgage release.	.10	64.00
3/10/25	MSE	B130B		Prepare signature page package for client to sign for Authority closing.	.50	320.00
3/10/25	MSE	B130B		Draft of comments to closing statement.	.70	448.00
3/10/25	MSE	B130B		Draft of escrow instruction letter.	.60	384.00
3/10/25	MSE	B130B		Phone call with D. Vespa re: occupancy agreement.	.10	64.00
3/10/25	MSE	B130B		Edits to occupancy agreement.	.20	128.00
3/10/25	MSE	B130B		Correspondence with Authority counsel re: post-closing	.10	64.00
3/11/25	BLP	B130B		Comms with M. Eng re closing documents, missing documents, closing status (.4); comms with JLL re commissions, amount, orders (.1)	.40	326.00
3/11/25	BLP	B130B		Comms with Authority re changes to bill of sale (.2); comms with client re same (.1); comms with Summit counsel and team re Summit payoff, reserve return (.2)	.50	407.50
3/11/25	BLP	B130B		Comms with BHs re present draft of closing statement for Authority sale (.1); discussion with M. Eng re Authority email to BHs re release of liens, Summit payoff calculation and issues with same (.2) comms with client re insuring vehicles pending approval of sale (.1)	.40	326.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/11/25	BLP	B130B		Discussion with M. Eng re property sale motion and Authority comments to bill of sale (.2); comms with M. Eng re renewed request of Authority for BH collateral release and logistical issues re same (.2)	.40	326.00
3/11/25	MGR	B130B		Review email and phone conf w/. P Goldman attorney for Land Authority concerning post closing operational issues including security, use of personal property and access to campus.	.40	348.00
3/11/25	MGR	B130B		Phone conf w/ M White regarding my conversation w/ P Goldman and post closing operational issues on the campus.	.30	261.00
3/11/25	DV	B130B		Prepared closing documents.	.30	118.50
3/11/25	DV	B130B		Meeting w/ M. White to execute closing documents.	1.00	395.00
3/11/25	DV	B130B		Emails w/ B. Pollack re: use of vehicles prior to approval of sale of personal property.	.20	79.00
3/11/25	DV	B130B		Meeting w/ M. White and Kessler re: Authority updates.	.50	197.50
3/11/25	MSE	B130B		Review of surveys.	.20	128.00
3/11/25	MSE	B130B		Correspondence with D. Polley re: survey affidavit.	.10	64.00
3/11/25	MSE	B130B		Correspondence with Authority counsel re: survey affidavit.	.10	64.00
3/11/25	MSE	B130B		Edits to and review of closing statement.	.50	320.00
3/11/25	MSE	B130B		Correspondence with Albany Water Department re: meter reads.	.20	128.00
3/11/25	MSE	B130B		Edits to closing documents.	.30	192.00
3/11/25	MSE	B130B		Edits to escrow instruction letter.	.40	256.00
3/11/25	MSE	B130B		Review of bill of sale.	.10	64.00
3/11/25	MSE	B130B		Review of title report and legal descriptions.	.50	320.00
3/11/25	MSE	B130B		Attend video conference with CSR team, FTI, M. Roseman, D. Vespa and B. Pollack to discuss closing and related issues.	1.10	704.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/11/25	MSE	B130B		Phone call with Authority counsel re: M&T mortgage release.	.20	128.00
3/11/25	MSE	B130B		Review of execution version of occupancy agreement.	.20	128.00
3/12/25	BLP	B130B		Several comms with team and Summit counsel re issues with Summit payoff calculation	.70	570.50
3/12/25	BLP	B130B		Discussions with M. Eng re Summit payoff numbers and issues (2); comms with team re closing documents and sales tax issues (.3)	.50	407.50
3/12/25	BLP	B130B		Several comms with team re calculation of Summit payoff (.3); email to BHs with settlement statement and information re payoff calculation (.2)	.50	407.50
3/12/25	BLP	B130B		Review and comment on drafts of final closing settlement statement	.40	326.00
3/12/25	MGR	B130B		Internal discussions regarding pay-off numbers from DIP lender and impact on closing and conf call with client regarding calculations of DIP lender pay -off amount.	.80	696.00
3/12/25	MGR	B130B		Phone conf w/ P Goldman regarding use agreemnt for vehicles and related issues.	.30	261.00
3/12/25	MGR	B130B		E-mails w/ M White regarding conversation w/ P Goldman and concerns of country executive relayed by P Goldman.	.30	261.00
3/12/25	MGR	B130B		Conf w/ M Eng regarding open issues regarding closing sale of campus transaction.	.30	261.00
3/12/25	DV	B130B		Emails and meeting to discuss open items for sale to Authority.	1.20	474.00
3/12/25	DV	B130B		Prepared Vehicle Use Agreement.	.40	158.00
3/12/25	DV	B130B		Emails w/ M. Eng re: closing documents.	.20	79.00
3/12/25	MSE	B130B		Edits to and revise closing statement.	1.60	1,024.00
3/12/25	MSE	B130B		Phone calls with Authority counsel re: release of wires.	.20	128.00
3/12/25	MSE	B130B		Correspondence with title company re: wire instructions.	.10	64.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/12/25	MSE	B130B		Conference with M. Roseman on closing statement.	.20	128.00
3/12/25	MSE	B130B		Correspondence with D. Polley re: Bill of Sale and tax filing.	.20	128.00
3/12/25	MSE	B130B		Video conference with D. Polley, M. White, M. Roseman and B. Pollack to discuss bill of sale and payoff letter.	.40	256.00
3/12/25	MSE	B130B		Phone call with Summitbridge counsel re: payoff calculations.	.30	192.00
3/12/25	MSE	B130B		Review of interest statement.	.30	192.00
3/12/25	MSE	B130B		Phone call with Authority counsel re: closing statement calculations and payoff letter.	.40	256.00
3/12/25	MSE	B130B		Conference with B. Pollack re: closing statement calculations.	.20	128.00
3/13/25	BLP	B130B		Conferences re closing status and fundings	.30	244.50
3/13/25	BLP	B130B		Review and comment on vehicle use agreement	.30	244.50
3/13/25	KM	B130B		Reviewing and revising initial draft of a Vehicle Use Agreement with the Pine Hills Authority.	1.50	592.50
3/13/25	MGR	B130B		Review vehicle use agreement and email Paul Goldman attorney for land authority regarding same.	.60	522.00
3/13/25	DV	B130B		Reviewed and revised vehicle use agreement and emails re: same.	.60	237.00
3/13/25	DV	B130B		Emails re: campus sale.	.20	79.00
3/13/25	DV	B130B		Emails re: Occupancy Agreement.	.20	79.00
3/13/25	MSE	B130B		Review of signed closing documents.	.50	320.00
3/13/25	MSE	B130B		Correspondence with title company re: release of wires.	.20	128.00
3/13/25	MSE	B130B		Review of revised closing statement.	.20	128.00
3/13/25	MSE	B130B		Correspondence with title company authorizing release of closing documents.	.10	64.00
3/13/25	MSE	B130B		Correspondence with M. White and team re: closing.	.10	64.00
3/13/25	MSE	B130B		Correspondence with D. Vespa re: post occupancy agreement payments.	.10	64.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/13/25	MSE	B130B		Review of Purchaser compiled closing documents.	.20	128.00
3/14/25	MGR	B130B		E-mails regarding status of vehicle use agreement and circulate execution copies	.30	261.00
3/14/25	MGR	B130B		Follow up emails w/ P Goldman regarding status of vehicle use agreement.	.20	174.00
3/14/25	DV	B130B		Emails re: Vehicle Use Agreement.	.20	79.00
3/14/25	DV	B130B		Emails w/ M. Eng and D. Polley re: Occupancy Agreement.	.20	79.00
3/14/25	MSE	B130B		Correspondence with Authority counsel re: occupancy agreement payments and insurance.	.10	64.00
3/14/25	MSE	B130B		Correspondence with D. Vespa re: occupancy agreement payments and insurance.	.10	64.00
3/19/25	MSE	B130B		Review of Summitbridge UCC-3s.	.10	64.00
3/19/25	MSE	B130B		Correspondence with Summitbridge counsel re: UCC-3s.	.10	64.00
4/01/25	BLP	B130B		Comms with client and BHs re final piano sales, reduction in target prices	.20	163.00
4/01/25	MGR	B130B		Emails regarding vehicle use agreement.	.30	261.00
4/04/25	BLP	B130B		Further comms with BHs and client re piano sales, and reduction in price	.20	163.00
4/10/25	BLP	B130B		Comms re President's house escrow information in response to client request (.2); comms with client re execution of Bill of Sale for personal property and logistics of same (.2)	.40	326.00
4/15/25	BLP	B130B		Comms re Bill of Sale and payment for personal property	.20	163.00
4/16/25	BLP	B130B		Review BR 6004(f) and review content needed for statements of results of both property sales	.40	326.00
4/16/25	MGR	B130B		Review bankruptcy rule 6004 and discuss filing w/ B Pollack.	.50	435.00
4/17/25	BLP	B130B		Prepare and file notice of campus closing	.40	326.00
4/17/25	BLP	B130B		Prepare and file notice of PH closing	.30	244.50

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Date	Atty	Task	Actv	Description	Hours	Amount
4/25/25	BLP	B130B		Comms re Authority bill of sale, vehicle titles	.30	244.50
4/28/25	BLP	B130B		Comms with client re vehicle titles for Authority, finalizing sale of personal property	.20	163.00
4/30/25	BLP	B130B		Further comms with client re finalizing sale of personal property, payment to BHs	.20	163.00
5/01/25	BLP	B130B		Discussion with M. White re turnover of space to Authority, sanctuary issues (.2); comms with client re finalizing turnover of personal property, payment for same (.2)	.40	326.00
5/02/25	BLP	B130B		Comms with client re titles to vehicles transferred to Authority, payment for property, payments to BHs (.2); review and respond to email from client re turnover of space to Authority (.2)	.40	326.00
5/07/25	BLP	B130B		Comms with BH counsel re payment amount from sale of assets, reduction of claim re same	.20	163.00
5/19/25	MGR	B130B		Review emails concerning access to campus and accounting of property and discuss same internally	.40	348.00
5/29/25	BLP	B130B		Comms with client and BH counsel re remaining piano and inability to sell same	.30	244.50
6/05/25	BLP	B130B		Comms with client re sale of remaining piano	.20	163.00
TASK SUB TOTAL						\$ 102,392.00

B140B RESOLUTION OF CREDITOR ISSUES

Date	Atty	Task	Actv	Description	Hours	Amount
2/03/25	BLP	B140B		Review client comments to claims chart (.2); discussion with KC re same and issues (.2); review variation in charts (.1)	.50	420.00
2/03/25	KC	B140B		Reviewing client feedback on claims chart.	.40	164.00
2/03/25	KC	B140B		Reviewing scheduled and filed claims.	.70	287.00
2/04/25	BLP	B140B		Comms re DOL claim	.20	163.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/11/25	BLP	B140B		Email to DOL re plan, claim	.20	163.00
2/26/25	BLP	B140B		Comms with DOL and client re issues re plan, claim (.3); letter to DOL with proposal (.3)	.60	489.00
2/26/25	MGR	B140B		Review and provide comments to draft letter to DOL regarding treatment of claim.	.30	261.00
2/26/25	DV	B140B		Reviewed draft letter to DOL.	.20	79.00
3/03/25	BLP	B140B		Comms with S. Miller (IRS) and client re 941 returns and IRS claim issues	.50	407.50
3/03/25	MGR	B140B		Review emails regarding 941 tax returns	.20	174.00
3/04/25	BLP	B140B		Comms S. Miller re IRS claim issues, 941 returns	.20	163.00
3/05/25	BLP	B140B		Discussion with S. Miller-IRS- re 941 returns deposits made and whether IRS is filing claim	.20	163.00
3/19/25	BLP	B140B		Comms with DOL re offer to satisfy claim	.20	163.00
3/25/25	BLP	B140B		Comms with DOL re claim, proposal to resolve same	.10	81.50
3/26/25	BLP	B140B		Review old comms with BH counsel re calculation of claim (.2); comms with client re same (.2)	.40	326.00
3/26/25	MGR	B140B		Review emails regarding reconciliation of bondholder claims.	.50	435.00
3/31/25	DV	B140B		Reviewed HHS claim.	.20	79.00
4/01/25	BLP	B140B		Conference with DV re possible governmental claims	.30	244.50
4/02/25	BLP	B140B		Comms with client, FTI re amended DOL claim	.20	163.00
4/02/25	BLP	B140B		Comms with client and FTI re PBGC claims and other priority claims	.80	652.00
4/02/25	MGR	B140B		Review amended department of labor claim.	.30	261.00
4/04/25	BLP	B140B		Comms with client re PBGC claim issues, HHS claim issues, other possible governmental claims	.40	326.00
4/04/25	BLP	B140B		Review and analyze all priority and other governmental claims	1.10	896.50
4/07/25	BLP	B140B		Conference with DV re claims analysis re priority claims	.40	326.00

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Date	Atty	Task	Actv	Description	Hours	Amount
4/23/25	BLP	B140B		Review HHS claim and analyze objection areas (.3); comms with HHS re withdrawal of claim (.2)	.50	407.50
5/01/25	BLP	B140B		Comms with FTI and client re A/R calculations for BH assignment of receivables	.30	244.50
TASK SUB TOTAL						\$ 7,539.00

B160B PLAN & DISCLOSURE STATEMENT

Date	Atty	Task	Actv	Description	Hours	Amount
2/04/25	MGR	B160B		Conf call with bondholder counsel to discuss plan structure, case status and status of closing of real estate sales.	.60	522.00
2/10/25	BLP	B160B		Continued work on plan and disclosure statement	3.90	3,178.50
2/11/25	BLP	B160B		Continued work on plan and disclosure statement	3.10	2,526.50
2/12/25	BLP	B160B		Continued work on plan and disclosure statement	.90	733.50
2/18/25	BLP	B160B		Revise plan and DS	.90	733.50
2/19/25	BLP	B160B		Continued work on plan and disclosure statement	1.70	1,385.50
2/19/25	MGR	B160B		Review and make comments to disclosure statement	1.50	1,305.00
2/19/25	MGR	B160B		Review and make comments to plan.	1.20	1,044.00
2/19/25	MGR	B160B		Conf w/ B Pollack regarding comments to language in plan and disclosure statement.	.50	435.00
2/20/25	MGR	B160B		Continued review and comments to Plan document.	1.20	1,044.00
2/21/25	MGR	B160B		Continued review and comments to draft plan and disclosure statement	1.50	1,305.00
2/24/25	BLP	B160B		Call with MR/DV re plan and disclosure statement, discussion of some items in same (also discussed Authority closing issues and space sharing)	1.00	815.00
2/24/25	DV	B160B		Meeting w/ M. Roseman and B. Pollack to discuss plan and disclosure statement.	1.00	395.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/25/25	MGR	B160B		Continued review of plan language and discuss strategy with B Pollack.	.50	435.00
2/26/25	BLP	B160B		Revisions to plan and DS	.50	407.50
2/26/25	BLP	B160B		Lengthy call with client to walk them through plan and disclosure statement documents and discuss questions on same	2.00	1,630.00
2/26/25	MGR	B160B		Client conf call to review plan and disclosure statement.	2.20	1,914.00
2/26/25	DV	B160B		Meeting w/ College leadership re: Plan and Disclosure Statement.	2.30	908.50
2/27/25	BLP	B160B		Review and comment on plan timeline (.3); email to F. Brennan re provision of plan re governmental claims (.2)	.50	407.50
3/03/25	BLP	B160B		Call with FTI re liquidation analysis discussion for plan	1.00	815.00
3/03/25	BLP	B160B		Comms with B. Zimmerman, M. Eng and FTI re BH collateral questions for plan purposes	.40	326.00
3/04/25	BLP	B160B		Several comms re BH collateral and property split under plan	.40	326.00
3/04/25	BLP	B160B		Lengthy call with FTI re liquidation analysis discussion, split of collateral, issues re same	1.20	978.00
3/04/25	BLP	B160B		Further conferences with MR and comms with FTI/client re BH collateral issues for plan	.50	407.50
3/04/25	MGR	B160B		Conf w/ B Pollack regarding plan structure and treatment of bondholder claims and classes	.50	435.00
3/04/25	MGR	B160B		Conf call with FTI team regarding cash flow through year end and issues with the extent of bondholders lien and collateral, treatment of claims lien under drafted plan	1.00	870.00
3/04/25	DV	B160B		Meeting w/ D. Polley and FTI to discuss liquidation analysis.	1.20	474.00
3/05/25	BLP	B160B		Call with FTI re BH collateral and liquidation analysis for plan	1.00	815.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/05/25	MGR	B160B	A103	Prepare for and participate in call regarding extent of bondholder security interest in certain baskets of collateral w/ client and FTI team.	1.00	870.00
3/05/25	DV	B160B		Prepared for and attended meeting w/ D. Polley and FTI re: liquidation analysis.	.70	276.50
3/06/25	BLP	B160B		Comms with MR re post-effective date expenses calculation (.2); conference with MR re post-effective date plan administrator and issues re same (.4)	.60	489.00
3/06/25	MGR	B160B		Conf call with FTI team regarding wind down budget and structure of potential plan administrator, including review of post effective date matters that need to be accounted for.	.80	696.00
3/06/25	MGR	B160B	A105	Conf w/ B Pollack regarding modifications to plan and need for plan administrator.	.40	348.00
3/07/25	BLP	B160B		Begin reworking of plan re conferences on various concepts, including plan administrator	1.30	1,059.50
3/07/25	BLP	B160B		Comms with MR re post-effective date budget, plan administrator, UST fees	.40	326.00
3/10/25	MGR	B160B		Review client comments to plan of liquidation.	.40	348.00
3/10/25	MGR	B160B		Review client comments to disclosure statement.	.60	522.00
3/10/25	DV	B160B		Reviewed client comments to plan and disclosure statement.	.20	79.00
3/11/25	BLP	B160B		Review client comments to plan and DS	.40	326.00
3/13/25	BLP	B160B		Conferences re plan administrator parameters for plan	.30	244.50
3/13/25	MGR	B160B		Discuss plan administrator structure w/ B Pollack for revised plan.	.40	348.00
3/14/25	BLP	B160B		Comms with FTI re timing of plan distributions, UST fees	.30	244.50
3/14/25	BLP	B160B		Revisions to plan and disclosure statement for plan administrator, client comments, and other changes	2.20	1,793.00
3/16/25	BLP	B160B		Continued work on Plan and disclosure statement revisions	1.90	1,548.50

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Date	Atty	Task	Actv	Description	Hours	Amount
3/16/25	MGR	B160B		Initial review of Plan of liquidation	1.00	870.00
3/16/25	MGR	B160B		Initial review of disclosure statement.	.80	696.00
3/16/25	DV	B160B		Reviewed revised Plan documents.	.40	158.00
3/17/25	BLP	B160B		Draft plan administrator agreement	.90	733.50
3/17/25	BLP	B160B		Review and discuss MR and DV comments to revised plan	.50	407.50
3/17/25	BLP	B160B		Continued plan and DS revisions	.60	489.00
3/17/25	BLP	B160B		Review and comment on comms with Education department re plan provisions	.20	163.00
3/17/25	MGR	B160B		Further review and revision to plan	1.30	1,131.00
3/17/25	MGR	B160B		Further review and revision of disclosure statement.	.80	696.00
3/17/25	MGR	B160B		Conf w/ B Pollack regarding proposed changes to definitions relating to bond holder claims and additional revisions to plan language	.50	435.00
3/17/25	MGR	B160B		Review plan administrator agreement.	.60	522.00
3/17/25	DV	B160B		Reviewed and revised draft plan and disclosure statement.	2.30	908.50
3/17/25	DV	B160B		Emails w/ NYSED re: draft language for plan re: charter.	.30	118.50
3/17/25	DV	B160B		Reviewed revisions to plan documents and emails re: same.	.50	197.50
3/18/25	BLP	B160B		Call with FTI re plan distributions, liquidation analysis and changes needed to same	.70	570.50
3/18/25	BLP	B160B		Revise plan administrator agreement	.30	244.50
3/18/25	MGR	B160B		Conf call with FTI team to review liquidation analysis for plan.	.50	435.00
3/18/25	MGR	B160B		Review plan administrator agreement and provide comments.	.70	609.00
3/18/25	DV	B160B		Emails w/ M. White and B. Pollack re: timeline for filing Plan.	.30	118.50

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Date	Atty	Task	Actv	Description	Hours	Amount
3/19/25	MGR	B160B		Review and plan administrator agreement and email regarding same.	.50	435.00
3/20/25	MGR	B160B		Review Plan Administrator Agreement in preparation for call with proposed Plan administrator and client.	.30	261.00
3/20/25	DV	B160B		Reviewed Plan Administration Agreement and emails re: same.	.30	118.50
3/20/25	DV	B160B		Meeting w/ M. White, D. Polley, and M. Roseman to discuss Plan Administrator Agreement and related matters.	.50	197.50
3/20/25	DV	B160B		Emails w/ AAG re: endowment language for Plan and Disclosure Statement.	.30	118.50
3/20/25	DMM	B160B		Attention to disclosure plan statement.	.20	79.00
3/21/25	MGR	B160B		Review client comments to the disclosure statement.	.50	435.00
3/21/25	MGR	B160B		Review client comments to the plan	.80	696.00
3/24/25	MGR	B160B		Prepare for conf call with client regarding review of plan documents.	.80	696.00
3/24/25	DV	B160B		Emails w/ M. White and B. Pollack re: meeting to discuss Plan and Disclosure Statement.	.20	79.00
3/25/25	BLP	B160B		Review client changes to plan and DS	.30	244.50
3/25/25	BLP	B160B		Conference with DV re plan, DS, plan administrator agreement and issues	.40	326.00
3/25/25	BLP	B160B		Call with client re plan and DS, comments, strategy discussion	1.00	815.00
3/25/25	BLP	B160B		Further call with client and FTI re plan, liquidation analysis, distribution analysis	1.00	815.00
3/25/25	BLP	B160B		Revisions to plan documents per discussions with client and FTI	1.50	1,222.50
3/25/25	MGR	B160B		Participate in conf call with client to review plan and disclosure statement	1.00	870.00
3/25/25	MGR	B160B		Participate in conf call with FTI team to review disclosures and wind down budget/liquidation analysis	1.00	870.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/25/25	DV	B160B		Meeting to discuss comments to Plan and Disclosure Statement.	1.00	395.00
3/25/25	DV	B160B		Reviewed revised Plan, Disclosure Statement, and Plan Administrator Agreement.	.40	158.00
3/26/25	BLP	B160B		Continued work on plan documents and distribution analysis issues	1.60	1,304.00
3/26/25	BLP	B160B		Comms with FTI re analysis and changes needed for plan	.20	163.00
3/26/25	BLP	B160B		Review FB comments to plan administrator agreement and change accordingly (.2); comms with FB re scheduling of plan, DS and orders to be prepared by Court (.2)	.40	326.00
3/26/25	MGR	B160B		Review amended liquidation analysis.	.50	435.00
3/27/25	BLP	B160B		Revise all plan documents based on comms with client/FTI (2 turns of the documents)	3.40	2,771.00
3/27/25	BLP	B160B		Discussion with FTI re amounts for DS from analysis (.3); discussion with DV re compensation under PAA (.2)	.50	407.50
3/27/25	MGR	B160B		Review disclosure statement in preparation with a call with client to review.	.60	522.00
3/27/25	MGR	B160B		Review plan in preparation for call with client to review same.	.40	348.00
3/27/25	MGR	B160B		Conf call with client regarding review and explanation of plan and disclosure statement.	1.00	870.00
3/27/25	MGR	B160B		Review plan administrator agreement and discuss need for board resolution to change signatory on accounts.	.40	348.00
3/27/25	DV	B160B		Emails w/ M. White, D. Polley, and B. Pollack re: Plan Administrator Agreement.	.80	316.00
3/27/25	DV	B160B		Emails w/ B. Pollack re: revisions to Plan documents.	.50	197.50
3/27/25	DV	B160B		Reviewed revised Plan Administrator Agreement.	.20	79.00
3/31/25	MGR	B160B		Prepare for board of trustee meeting concerning the plan and disclosure statement.	.70	609.00

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Date	Atty	Task	Actv	Description	Hours	Amount
4/03/25	BLP	B160B		Revise plan documents	.90	733.50
4/03/25	BLP	B160B		Comms with UST re plan and status	.20	163.00
4/04/25	BLP	B160B		Make final plan changes per board meeting	.50	407.50
4/04/25	BLP	B160B		Comms with BHs and UST with plan documents	.20	163.00
4/08/25	BLP	B160B		Emails (.2) and call (.3) with AG re plan language requested by AG, call re proposed claim	.50	407.50
4/09/25	BLP	B160B		Revise plan documents for governmental claims	.70	570.50
4/09/25	BLP	B160B		Comms with client and FTI re final plan documents and exhibits to approve filing (.2); review exhibits from FTI (.4)	.60	489.00
4/09/25	BLP	B160B		Comms with BHs re preliminary discussion of plan comments	.20	163.00
4/09/25	MGR	B160B		Final review of plan document	.50	435.00
4/09/25	MGR	B160B		Final review of disclosure statement and revised liquidation analysis	.50	435.00
4/09/25	MGR	B160B		Review revised liquidation analysis and waterfall in preparation for board meeting.	.40	348.00
4/10/25	BLP	B160B		Comms with client and FTI re additional edits to plan documents needed	.30	244.50
4/10/25	MGR	B160B		Review revised liquidation analysis	.30	261.00
4/11/25	BLP	B160B		Review final changes to plan documents from clients (.4); discussion with FTI re amounts in changes (.3)	.70	570.50
4/11/25	BLP	B160B		Finalize all plan documents and exhibits for filing and file same	1.20	978.00
4/11/25	BLP	B160B		Review order scheduling DS hearing (.2); conference re service of same and plan documents (.2)	.40	326.00
4/11/25	DV	B160B		Reviewed emails re: final plan documents.	.30	118.50
4/15/25	MGR	B160B		Review Judge Littlefield decision in Prime Capital Partners regarding plan administrator and discuss same w/ B Pollack.	.80	696.00

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Date	Atty	Task	Actv	Description	Hours	Amount
4/17/25	BLP	B160B		Discussion with BH counsel re plan documents, concepts	.80	652.00
4/17/25	BLP	B160B		Compile plan calculations per BH request (.2); several comms with client and FTI re same, review of proposed analyses (.4)	.60	489.00
4/17/25	BLP	B160B		Review and respond to requested plan changes from DIP lender	.20	163.00
4/17/25	MGR	B160B		Prepare for and participate in conf call with bondholder counsel regarding comments to plan and disclosure statement	.80	696.00
4/17/25	MGR	B160B		Review and discuss comments to plan from DIP Lender	.40	348.00
4/18/25	BLP	B160B		Comms with FTI and BH counsel re calculations in plan	.30	244.50
4/21/25	BLP	B160B		Conference with DV re BH plan issues	.20	163.00
4/22/25	BLP	B160B		Call with M. White re confirmation testimony, proffer	.20	163.00
4/23/25	BLP	B160B		Review Prime Capital decision denying confirmation for impact on case	.50	407.50
4/23/25	BLP	B160B		Conference with MR re Prime Capital case, distinguishing same and confirmation strategy in light of same	.40	326.00
4/23/25	MGR	B160B		Discuss Judge Littlefield Prime Capital decision and impact on plan administrator; discuss distinguishing factors w/ B Pollack.	.50	435.00
4/28/25	BLP	B160B		Comms with client re revisions to Plan and DS to be made (.1); comms with M. White re appearance at DS hearing, if needed conflict (.1)	.20	163.00
4/28/25	MGR	B160B		Emails w/ B pollack regarding need for client attendance at DS hearing.	.20	174.00
4/30/25	BLP	B160B		Comms with BHs re plan issues	.10	81.50
5/05/25	BLP	B160B		Review PBGC requested addition to plan documents (.1); comms with client re same (.1); review plan documents for DIP lender language, amounts (.3)	.50	407.50

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Date	Atty	Task	Actv	Description	Hours	Amount
5/07/25	BLP	B160B		Comms with client, and PBGC re language requested in plan documents, approval of same and placement of same in documents (.2); revise documents re same (.2)	.40	326.00
5/13/25	BLP	B160B		Comms with BHs re plan comments, voting process	.40	326.00
5/13/25	DV	B160B		Meeting w/ B. Pollack re: objections to disclosure statement.	.20	79.00
5/14/25	BLP	B160B		Revise plan documents to reflect new payments, updated numbers, etc.	.90	733.50
5/14/25	BLP	B160B		Comms with client re plan revisions (.2); comms with BHs re plan changes requested, ballots, voting issues (.3)	.50	407.50
5/14/25	DV	B160B		Reviewed emails re: bondholder comments to plan/disclosure statement and revisions in connection w/ same.	.30	118.50
5/14/25	DV	B160B		Reviewed amended plan and emails re: same.	.50	197.50
5/15/25	BLP	B160B		Review and comms re FTI comments to plan numbers	.40	326.00
5/15/25	BLP	B160B		Further revisions to plan documents for FTI comments and BH additions	.70	570.50
5/15/25	DV	B160B		Reviewed emails re: receivables and revisions to plan.	.40	158.00
5/16/25	BLP	B160B		Continued work on revised plan documents	.60	489.00
5/19/25	BLP	B160B		Comms with client re comments to plan documents (.2); comms with chambers re confirmation hearing and scheduling same (.2)	.40	326.00
5/19/25	BLP	B160B		Finalize plan documents for filing	.80	652.00
5/19/25	BLP	B160B		Letter to court with amended plan documents	.30	244.50
5/19/25	MGR	B160B		Conf w/ B Pollack regarding filing of amended plan and disclosure statement and discuss timing of confirmation hearing.	.40	348.00
5/20/25	BLP	B160B		Prepare form of Ballot	.30	244.50
5/21/25	BLP	B160B		Prepare plan documents for service and complete all open dates based on hearing	.60	489.00

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Date	Atty	Task	Actv	Description	Hours	Amount
5/21/25	MGR	B160B		Internal discussions regarding work around options regarding Judge's concern with plan administrator outside of court oversight.	.30	261.00
5/22/25	BLP	B160B		Review and respond to BH comments to ballots (.2); conferences re plan solicitation package and compilation of same (.2); review entered DS order (.2)	.60	489.00
5/22/25	MGR	B160B		Review order approving disclosure statement (.2); Email B Pollack regarding same (.1)	.30	261.00
5/27/25	BLP	B160B		Review AOS re solicitation package and file same	.20	163.00
5/28/25	BLP	B160B		Respond to 2 creditor's questions re plan solicitation	.20	163.00
6/02/25	MGR	B160B		Conf w/ B Pollack regarding ballots and plan confirmation pleadings and timing of getting drafts to client	.50	435.00
6/03/25	BLP	B160B		Prepare email to client regarding suggestions for resolving concerns re plan administrator component of plan	.30	244.50
6/03/25	MGR	B160B		Discuss plan confirmation and timing of providing draft declaration to client prior to hearing.	.30	261.00
6/04/25	BLP	B160B		Call with creditor re questions on plan, voting	.20	163.00
6/04/25	BLP	B160B		Work on confirmation affidavit	1.10	896.50
6/04/25	BLP	B160B		Comms with MR/DV re plan administrator fees, changes to proposed plan (.3); email to client re proposal (.2)	.50	407.50
6/04/25	MGR	B160B		Discuss issues concerning Judge Littifield's Prime Capital decision and plan administrator concept.	.50	435.00
6/04/25	DV	B160B		Emails re: plan administrator fee proposal	.40	158.00
6/05/25	BLP	B160B		Continued comms with client re plan administrator issues, change to structure, strategy in connection with same	.70	570.50
6/05/25	BLP	B160B		Work on confirmation affidavit (.5) and brief (.7)	1.20	978.00
6/05/25	MGR	B160B		Review declaration of Marcia White in support of confirmation of the plan and provide comments.	1.30	1,131.00

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6/05/25	DV	B160B		Emails w/ B. Pollack and M. Roseman re: Plan language.	.30	118.50
6/06/25	BLP	B160B		Continued work on confirmation affidavit (.4); review DV comments and make change to same (.2)	.60	489.00
6/06/25	DV	B160B		Reviewed confirmation affidavit and discussion w/ B. Pollack re: same.	1.30	513.50
6/09/25	BLP	B160B		Comms with UST re change in plan administrator fees (.2); comms with client re plan affidavit (.2)	.40	326.00
6/09/25	BLP	B160B		Prepare proposed confirmation order	1.10	896.50
6/09/25	BLP	B160B		Discussion with F. Brennan re confirmation affidavit, order, strategy re plan administrator	.60	489.00
6/10/25	BLP	B160B		Comms with client re confirmation order	.30	244.50
6/10/25	DV	B160B		Reviewed draft confirmation order and emails re: same.	.30	118.50
6/11/25	BLP	B160B		Revise confirmation order per client comments	.20	163.00
6/11/25	BLP	B160B		Continued work on confirmation brief	1.40	1,141.00
6/13/25	BLP	B160B		Emails (.2) and discussion (.3) re PBGC request on plan language	.50	407.50
6/13/25	BLP	B160B		Discussion with M. White to go over confirmation affidavit and explanations of bankruptcy code provisions re same	1.00	815.00
6/13/25	BLP	B160B		Comms with BHs re plan voting, assignments of receivables	.30	244.50
6/13/25	DV	B160B		Meeting to discuss confirmation affidavit.	.60	237.00
6/13/25	DV	B160B		Emails w/ B. Pollack re: PBGC request re: plan language.	.20	79.00
6/16/25	BLP	B160B		Continued work on confirmation affidavit	.40	326.00
6/16/25	BLP	B160B		Prepare ballot certification	.40	326.00
6/16/25	BLP	B160B		Review local rules re confirmation documents needed and comms with client re same	.40	326.00
6/16/25	BLP	B160B		Comms with UST/BHs with confirmation order	.20	163.00
6/16/25	BLP	B160B		Continued work on confirmation brief	1.10	896.50

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Date	Atty	Task	Actv	Description	Hours	Amount
6/17/25	BLP	B160B		Review ballots and revise certificate	1.20	978.00
6/18/25	BLP	B160B		Finalize and file ballot certification	.40	326.00
6/20/25	BLP	B160B		Comms with BHs re confirmation order, timing of plan distributions, superpriority claim stipulation	.20	163.00
6/20/25	BLP	B160B		File and circulate confirmation order	.30	244.50
6/23/25	BLP	B160B		Continued work on confirmation affidavit	.70	570.50
6/23/25	BLP	B160B		Review local rules re cram down notice (.2) and prepare same (.3)	.50	407.50
6/23/25	BLP	B160B		Continued work on confirmation brief	1.70	1,385.50
6/23/25	MGR	B160B		Review and provide comments to the Memo of law in support of confirmation.	.80	696.00
6/23/25	MGR	B160B		Review the affidavit of M White in support of confirmation	.50	435.00
6/23/25	MGR	B160B		Review notice of intent to utilize cramdown	.30	261.00
6/23/25	MGR	B160B		Conf w/ B Pollack to review confirmation issues and post confirmation administration.	.50	435.00
6/23/25	DV	B160B		Reviewed confirmation affidavit.	.30	118.50
6/23/25	DV	B160B		Reviewed Notice of Intent to Cram Down.	.20	79.00
6/24/25	BLP	B160B		Review changes to affidavit from client (.2); finalize and file affidavit (.2)	.40	326.00
6/24/25	BLP	B160B		Additional changes to brief (.3); review and respond to client comments on same (.3)	.60	489.00
6/24/25	BLP	B160B		Revise and file notice of intent to cram down	.30	244.50
6/24/25	DV	B160B		Reviewed draft confirmation brief.	.40	158.00
6/25/25	BLP	B160B		Finalize and file confirmation brief (.3); comms with court re all confirmation pleadings (.3)	.60	489.00
7/01/25	BLP	B160B		Upload confirmation order (.2); prepare and file Notice of Effective Date of Plan (.4)	.60	489.00
7/01/25	BLP	B160B		Review and circulate signed confirmation order	.20	163.00

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TASK SUB TOTAL **\$ 105,373.50**

B170B LEASES & EXECUTORY CONTRACTS

Date	Atty	Task	Actv	Description	Hours	Amount
2/12/25	BLP	B170B		Discussion with client re contract assumption/rejection issues in bankruptcy	.20	163.00
2/14/25	BLP	B170B		Prepare email to Authority re issues of contract assumptions	.30	244.50
2/26/25	BLP	B170B		Comms with creditor and client re New Constellation contract and termination at closing	.20	163.00
2/26/25	KM	B170B		Reviewing question on office equipment lease and responding to CFO.	.30	118.50
3/11/25	BLP	B170B		Begin review of rejection motion (.2); comms with KC re changes needed to same (.2)	.40	326.00
3/11/25	KC	B170B		Draft motion to reject leases.	4.10	1,681.00
3/13/25	KC	B170B		Review revisions to rejection motion and Confer with B.Pollack re: the same.	.30	123.00
3/14/25	MGR	B170B		Review motion to reject executory contracts and comments regarding same.	.50	435.00
3/14/25	MGR	B170B		Review letter to contract vendees subject to rejection motion and comments to same.	.30	261.00
3/15/25	DV	B170B		Emails w/ D. Polley and B. Pollack re: vendor termination letter.	.20	79.00
3/15/25	DV	B170B		Reviewed vendor termination letter.	.20	79.00
3/16/25	BLP	B170B		Review and revise letter to contract vendees re termination	.20	163.00
3/16/25	DV	B170B		Reviewed revised vendor termination letter.	.20	79.00
3/17/25	BLP	B170B		Comms with client re motion to reject	.20	163.00
3/17/25	DV	B170B		Email to D. Polley re: vendor letter.	.20	79.00
3/18/25	BLP	B170B		Comms with client re rejection motion, contract questions and issues	.30	244.50

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3/18/25	DV	B170B		Reviewed comments to motion to reject contracts.	.20	79.00
3/25/25	BLP	B170B		Review client rejection list of contracts for motion (.2); comms with client re rejection list (.2)	.40	326.00
3/26/25	BLP	B170B		Conference with MR re lease rejection issues, timing	.20	163.00
3/26/25	MGR	B170B		Discuss rejection of contract issues w/ B Pollack	.20	174.00
3/27/25	BLP	B170B		Revisions to rejection motion based on discussions with client	.80	652.00
3/31/25	BLP	B170B		Finalize and file rejection motion	.50	407.50
3/31/25	BLP	B170B		Discussion with court re amended notice of hearing needed (.1); prepare and file same (.2)	.30	244.50
4/23/25	BLP	B170B		Comms with client re contract rejection order and dates for rejection damage claims	.20	163.00
6/12/25	BLP	B170B		Review IT agreements for ability to assign	.50	407.50
6/18/25	BLP	B170B		Comms re First light rejection, issues re same	.40	326.00

TASK SUB TOTAL **\$ 7,344.00****B180B RETENTION/PROFESSIONAL COMPENSATION/FEE**

Date	Atty	Task	Actv	Description	Hours	Amount
2/03/25	BLP	B180B		Comms with professionals re interim fee applications (.3); revise fee chart (.2)	.50	420.00
2/03/25	BLP	B180B		Comms with client re fee payments for December for all professionals and calculate same	.30	252.00
2/05/25	BLP	B180B		Review and properly categorize January time entries	.80	652.00
2/06/25	BLP	B180B		Review and categorize time for monthly statement	.80	652.00
2/06/25	BLP	B180B		Comms re payment of Dec fees and prepare invoice re same	.20	163.00
2/11/25	BLP	B180B		Work on fee application	1.40	1,141.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/12/25	BLP	B180B		Continued work on fee application and ancillary documents	3.10	2,526.50
2/13/25	BLP	B180B		Continued work on fee application, exhibits, order, notice etc	2.90	2,363.50
2/13/25	BLP	B180B		Comms with debtor and professionals re fee applications, timing, numbers for notice	.40	326.00
2/13/25	BLP	B180B		Review FTI fee application	.40	326.00
2/13/25	MGR	B180B		Review and revise fee application and supporting declaration.	.80	696.00
2/13/25	DV	B180B		Reviewed interim fee application.	.20	79.00
2/14/25	BLP	B180B		Prepare and file all January fee statements	.60	489.00
2/14/25	BLP	B180B		Comms with FTI re fee app (.3); comms with Brennan re fee app (.2)	.50	407.50
2/15/25	BLP	B180B		Comms re questions on fee applications by client	.30	244.50
2/18/25	BLP	B180B		Finalize and file fee application	1.40	1,141.00
2/18/25	BLP	B180B		File and serve all fee applications and comms with UST re same	.50	407.50
2/18/25	MGR	B180B		Internal discussions regarding service of interim fee applications.	.30	261.00
2/18/25	DV	B180B		Discussions/emails re: interim feel application.	.60	237.00
2/26/25	BLP	B180B		Review letter by F. Brennan re retention	.20	163.00
3/03/25	BLP	B180B		Revise fee chart for January fees and comms with client re same	.30	244.50
3/05/25	BLP	B180B		Review UST response to fee application (.4); comms with UST re call to discuss same (.1)	.50	407.50
3/07/25	BLP	B180B		Discussion with UST re fee application comments, reduction in fees (.2); comms with UST, FTI, Brennan re Ledes request, allowance and dealing with others at next hearing if needed (.2)	.40	326.00
3/08/25	BLP	B180B		Comms with FTI and F. Brennan re fee hearings, UST review and timing	.20	163.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/09/25	BLP	B180B		Comms with FTI re fee app and Emily time	.10	81.50
3/10/25	BLP	B180B		Revise fee order per UST discussions (.3); comms re FTI excel time entries (.1)	.40	326.00
3/11/25	BLP	B180B		Comms with UST, Brennan, FTI re revisions to fee order	.20	163.00
3/12/25	BLP	B180B		Calculate amounts for fee order with reference to all monthly fee statements	.50	407.50
3/13/25	BLP	B180B		Work on preparation of monthly fee statement	1.40	1,141.00
3/13/25	BLP	B180B		Revise and finalize fee order (.3); comms with professionals re same (.2)	.50	407.50
3/14/25	BLP	B180B		Upload fee order	.20	163.00
3/17/25	BLP	B180B		Comms with client and professionals re fee order and payments to be made	.20	163.00
3/18/25	BLP	B180B		Prepare and file all monthly fee statements	.50	407.50
4/07/25	BLP	B180B		Revise fee chart (.2); comms with client re payment of Feb professional fees (.1)	.30	244.50
4/11/25	BLP	B180B		Prepare March monthly fee statement	1.30	1,059.50
4/17/25	BLP	B180B		Prepare and file notice of all professional fee statements	.40	326.00
5/01/25	BLP	B180B		Calculate March fees to be paid and update fee chart re same	.30	244.50
5/05/25	BLP	B180B		Work on April time statement	.50	407.50
5/06/25	BLP	B180B		Finalize monthly fee statement	.50	407.50
5/19/25	BLP	B180B		Prepare and file monthly fee statements for all professionals	.50	407.50
6/03/25	BLP	B180B		Update fee payment chart (.2) and email with client re April payments (.2)	.40	326.00
6/06/25	BLP	B180B		Work on May time statement	.60	489.00
6/10/25	BLP	B180B		Revisions to and finalize May fee statement	.60	489.00
6/12/25	BLP	B180B		Comms with professionals re timing of fee apps	.20	163.00

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Date	Atty	Task	Actv	Description	Hours	Amount
6/16/25	BLP	B180B		Prepare all professionals monthly fee statements for filing	.40	326.00
7/01/25	BLP	B180B		Revise fee chart for May bills (.2); email to client re payment amounts of same (.1)	.30	244.50
TASK SUB TOTAL						\$ 22,483.00

B185B PREPARATION FOR/ATTEND COURT HEARING

Date	Atty	Task	Actv	Description	Hours	Amount
2/05/25	BLP	B185B		Attend exclusivity hearing	.50	407.50
3/12/25	BLP	B185B		Prepare for hearings on 3 fee applications	1.00	815.00
3/12/25	BLP	B185B		Attend fee app hearings	1.50	1,222.50
4/07/25	BLP	B185B		Prepare for record retention hearing	.70	570.50
4/07/25	BLP	B185B		Prepare for hearing on sale of personal property	.70	570.50
4/09/25	BLP	B185B		Continued preparation for hearings	.50	407.50
4/09/25	BLP	B185B		Attend hearings in case (record retention, sale of personal property)	.50	407.50
4/22/25	BLP	B185B		Prepare for rejection motion hearing	.30	244.50
4/23/25	BLP	B185B		Attend contract rejection hearing	.50	407.50
5/06/25	BLP	B185B		Prepare for CGA Abandonment hearing	.70	570.50
5/07/25	BLP	B185B		Attend telephonic abandonment hearing	.70	570.50
5/07/25	DV	B185B		Attended abandonment hearing by phone.	.50	197.50
5/20/25	BLP	B185B		Prepare for hearing on DS	1.40	1,141.00
5/21/25	BLP	B185B		Continued prep for DS hearing	.40	326.00
5/21/25	BLP	B185B		Attend telephonic DS hearing	.30	244.50
5/21/25	MGR	B185B		Attend disclosure statement hearing	.30	261.00
5/21/25	DV	B185B		Attended hearing on Disclosure Statement by phone.	.30	118.50

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Date	Atty	Task	Actv	Description	Hours	Amount
6/26/25	BLP	B185B		Prepare for hearing on confirmation of plan	2.60	2,119.00
6/26/25	DV	B185B		Emails w/ B. Pollack re: hearing prep.	.20	79.00
6/27/25	BLP	B185B		Call with client in preparation for confirmation hearing and what happens after confirmation	1.00	815.00
6/27/25	DV	B185B		Meeting to prepare for confirmation hearing.	1.00	395.00
6/27/25	DV	B185B		Telephone call w/ B. Pollack re: hearing prep.	.30	118.50
7/01/25	BLP	B185B		Attend confirmation hearing	1.00	815.00
7/01/25	BLP	B185B		Final preparation for confirmation hearing	.60	489.00
7/01/25	MGR	B185B		Attend confirmation hearing.	1.00	870.00
7/01/25	MGR	B185B		Order hearing transcript.	.30	261.00
7/01/25	DV	B185B		Attended confirmation hearing.	1.00	395.00
TASK SUB TOTAL						\$ 14,839.00

B195B NON-WORKING TRAVEL

Date	Atty	Task	Actv	Description	Hours	Amount
3/11/25	BLP	B195B		Travel to Albany for hearings	4.00	N/C
3/12/25	BLP	B195B		Travel back from Albany	4.00	N/C
6/30/25	BLP	B195B		Travel to Albany for hearings	4.00	N/C
6/30/25	MGR	B195B		Travel to Albany	4.00	N/C
6/30/25	DV	B195B		Travel to Albany for hearing.	3.00	N/C

B210B MOTION PRACTICE

Date	Atty	Task	Actv	Description	Hours	Amount
2/05/25	BLP	B210B		Prepare and upload order granting exclusivity motion (.2); review and circulate signed order (.1)	.30	244.50

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Date	Atty	Task	Actv	Description	Hours	Amount
3/03/25	BLP	B210B		Draft motion to sell personal property to Authority (2.1) and comms with client re exhibit to same (.2)	2.30	1,874.50
3/04/25	BLP	B210B		Continued work on property sale motion to Authority	.90	733.50
3/04/25	KC	B210B		Conduct research on approval of private sale under section 363 of the Bankruptcy Code.	1.10	451.00
3/10/25	BLP	B210B		Comms with client re property sale motion and records retention motion	.20	163.00
3/11/25	BLP	B210B		Comms with client re final comments to property sale motion before filing same (.1); conferences re property list for motion and compile same (.3)	.40	326.00
3/11/25	BLP	B210B		Continued review and revise property lists for sale motion (.4); prepare notice for sale motion (.2)	.60	489.00
3/12/25	BLP	B210B		File property motion (.2); comms with Authority, lenders and UST re same and link to property list (.2)	.40	326.00
3/17/25	BLP	B210B		Compile motions to send to court with letter	.30	244.50
3/18/25	BLP	B210B		Prepare motion to abandon CGA accounts	2.40	1,956.00
3/18/25	MGR	B210B		Review abandonment of annuity motion and discuss comments with B Pollack	.50	435.00
3/18/25	DV	B210B		Telephone call w/ B. Pollack re: motion to reject contracts.	.20	79.00
3/18/25	DMM	B210B		Reviewing abandonment motion.	.30	118.50
3/25/25	BLP	B210B		Comms with DV and MR re abandonment motion for CGAs and comments to same	.20	163.00
3/26/25	BLP	B210B		Several comms with client and DV re CGA accounts and motion to abandon	.40	326.00
3/27/25	BLP	B210B		Revisions to abandonment motion based on discussions re CGA account	.50	407.50
3/27/25	DV	B210B		Reviewed abandonment motion and emails re: same.	.30	118.50
3/31/25	BLP	B210B		Revise abandonment motion per client comments	.20	163.00
4/01/25	BLP	B210B		Discussion with K. Owens re changes requested to record retention order	.20	163.00

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Date	Atty	Task	Actv	Description	Hours	Amount
4/02/25	BLP	B210B		Review further changes re abandonment motion	.20	163.00
4/04/25	BLP	B210B		Review reserve account statements for abandonment motion	.20	163.00
4/07/25	BLP	B210B		Finalize abandonment motion and compile exhibits to same to send to client for review	.30	244.50
4/08/25	BLP	B210B		Revise record retention order per PBGC requests	.30	244.50
4/08/25	DV	B210B		Emails w/ B. Pollack re: record retention order.	.20	79.00
4/09/25	BLP	B210B		Prepare personal property sale order	.30	244.50
4/09/25	BLP	B210B		Prepare notice of hearing and finalize/file abandonment motion	.70	570.50
4/09/25	BLP	B210B		Upload orders from hearing	.20	163.00
4/09/25	DV	B210B		Emails w/ D. Polley re: CGA abandonment motion.	.20	79.00
4/16/25	BLP	B210B		Comms with AG office re abandonment motion (.2); review additional COS re same (.1)	.30	244.50
4/16/25	BLP	B210B		Comms with KeyBank re service of abandonment motion, questions re same and Key Bank obligations under motion	.30	244.50
4/16/25	MGR	B210B		Review and discuss email from Keybank regarding motion to abandon.	.30	261.00
4/16/25	DV	B210B		Emails w/ B. Pollack re: CGA motion.	.10	39.50
4/16/25	DV	B210B		Emails w/ B. Pollack re: correspondence w/ counsel for KeyBank Trust.	.20	79.00
4/18/25	BLP	B210B		Further comms with Key Bank re service of abandonment motion	.20	163.00
4/21/25	BLP	B210B		Conference with DV re KeyBank abandonment motion issues	.20	163.00
4/22/25	BLP	B210B		Prepare rejection order	.20	163.00
4/22/25	BLP	B210B		Conference with DV and comms M. Shuster re Key Bank continued questions on CGA abandonment (.3); discussion with creditor re case, notices, distribution (.2)	.50	407.50

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Date	Atty	Task	Actv	Description	Hours	Amount
4/22/25	BLP	B210B		Comms with client re service/notice of abandonment motion on CGA participants	.20	163.00
4/22/25	DV	B210B		Reviewed emails from KeyBank Trust re: CGA motion and discussion re: same.	.30	118.50
4/23/25	BLP	B210B		Prepare and file rejection order (.2); confer w/ staff re service of signed order (.2)	.40	326.00
4/24/25	BLP	B210B		Review comms from Dept of Financial services re abandonment motion (.3); conference with DV re same and PBGC document requests (.2)	.50	407.50
4/24/25	DV	B210B		Emails and telephone call w/ B. Pollack re: CGA and NYSDFS response.	.30	118.50
4/24/25	DV	B210B		Reviewed email from NYSDFS re: CGA abandonment motion.	.40	158.00
4/29/25	BLP	B210B		Comms with DFS re annuitant letter in connection with abandonment motion	.20	163.00
4/29/25	BLP	B210B		Call with Dept of Financial Services re CGA abandonment motion (.3); conference with DV re same and response to concerns (.2)	.50	407.50
4/29/25	BLP	B210B		Prepare letter to annuitants re tax consequences of abandonment motion (.3); comms with client re same (.2)	.50	407.50
4/29/25	DV	B210B		Meeting w/ NYDFS re: CGA abandonment motion.	.40	158.00
4/29/25	DV	B210B		Telephone calls w/ B. Pollack re: CGA matters.	.20	79.00
4/29/25	DV	B210B		Emails w/ client re: letter to CGA annuitants.	.30	118.50
4/30/25	BLP	B210B		Comms with DFS and client re letter to annuitants satisfies concern re abandonment motion	.20	163.00
5/07/25	BLP	B210B		Prepare and file abandonment order	.20	163.00

TASK SUB TOTAL \$ 15,448.50

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B220B OPERATING REPORTS

Date	Atty	Task	Actv	Description	Hours	Amount
2/17/25	BLP	B220B		Comms with FTI re special counsel designation on MORs	.20	163.00
2/20/25	BLP	B220B		Review, file and serve MOR	.50	407.50
3/19/25	BLP	B220B		Review and file MOR	.50	407.50
3/19/25	BLP	B220B		Comms with UST, BHs, client re MOR	.20	163.00
4/18/25	BLP	B220B		Review and populate MOR	.80	652.00
4/18/25	BLP	B220B		Comms with FTI re question on income statement in MOR	.20	163.00
4/29/25	BLP	B220B		Comms with UST re March MOR (.1); refile same because of error in original filing (.2)	.30	244.50
5/19/25	BLP	B220B		Review and prepare MOR for filing	.40	326.00
6/18/25	BLP	B220B		Review MOR (.5); emails re same (.2)	.70	570.50
TASK SUB TOTAL						\$ 3,097.00

B230A GOVERNANCE ISSUES

Date	Atty	Task	Actv	Description	Hours	Amount
2/05/25	DV	B230A		Prepared materials for Board meeting.	1.20	474.00
2/10/25	MGR	B230A		Attend and participate in team call with client regarding Board of Trustees meeting and issues related to the plan and wind down process.	1.00	870.00
2/11/25	MGR	B230A		Conf w/ FTI team and College team in preparation for Board of Trustee meeting	1.00	870.00
2/13/25	BLP	B230A		Attend Board meeting to address bankruptcy issues	1.50	1,222.50
2/13/25	DV	B230A		Attended Board meeting.	1.50	592.50
2/13/25	MSE	B230A		Attend Board of Trustees meeting re: sales.	.70	448.00
2/13/25	RG	B230A		Review issues re board minutes and governance.	2.30	908.50
2/14/25	RG	B230A		Review issues re board minutes and governance.	2.50	987.50

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Date	Atty	Task	Actv	Description	Hours	Amount
2/18/25	MGR	B230A		Participate in conf call with FTI and client regarding wind down and open/pressing issues.	.80	696.00
2/25/25	DV	B230A		Compile materials for board meeting.	.40	158.00
3/12/25	MGR	B230A		Review proposed executive committee agenda and prepare notes for report	.50	435.00
3/13/25	BLP	B230A		Attend executive committee meeting for discussion of case and plan	1.10	896.50
3/13/25	MGR	B230A		Attend Executive Committee of board of trustees meeting and present bankruptcy case update.	1.20	1,044.00
3/13/25	MGR	B230A		Follow up w/ P Goldman regarding status of vehicle use agreement.	.20	174.00
3/13/25	DV	B230A		Attended Executive Committee meeting.	1.60	632.00
3/13/25	RG	B230A		Attend to issues re board minutes and governance.	.80	316.00
3/17/25	RG	B230A		Attend to issues re board minutes and governance.	1.20	474.00
3/27/25	DV	B230A		Reviewed and revised Board materials.	.40	158.00
3/27/25	DV	B230A		Emails w/ L. Thomson and J. Richardson re: materials for Board meeting.	.20	79.00
3/31/25	DV	B230A		Emails w/ M. White and B. Pollack re: Executive Committee meeting.	.20	79.00
4/01/25	BLP	B230A		Participate in call with Bd Exec Comm re walk through of plan and approval of same	1.90	1,548.50
4/01/25	MGR	B230A		Review notes in preparation for participating in Executive Committee meeting to review the plan and disclosure statement.	.50	435.00
4/01/25	MGR	B230A		Participate in Executive Committee meeting to review the plan and disclosure statement.	1.50	1,305.00
4/01/25	DV	B230A		Attended Executive Committee meeting.	2.00	790.00
4/01/25	RG	B230A		Attend to issues re board minutes and governance.	1.30	513.50
4/02/25	RG	B230A		Attend to issues re board minutes and governance.	1.10	434.50
4/09/25	DV	B230A		Reviewed and revised materials for board meeting.	.50	197.50

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Date	Atty	Task	Actv	Description	Hours	Amount
4/10/25	BLP	B230A		Participate in Exec Comm meeting re plan, remainder of case	1.00	815.00
4/10/25	MGR	B230A		Attend and participate in executive committee conference call.	1.00	870.00
4/10/25	DV	B230A		Attended Executive Committee meeting.	1.10	434.50
5/13/25	DV	B230A		Prepared resolution re: signatory change.	1.40	553.00
5/13/25	DMM	B230A		Attention to resolution for signatory authority.	.30	118.50
5/14/25	DV	B230A		Emails w/ D. Polley re: signatory change and preparation of resolution re: same.	.20	79.00
5/15/25	DMM	B230A		Reviewing and commenting on draft resolution providing D. Polley w/ signature authority.	.20	79.00
5/19/25	DV	B230A		Reviewed Board materials and emails w/ L. Thomson re: same.	.40	158.00
5/20/25	BLP	B230A		Review and comment on proposed board resolution re plan administrator signatory power	.30	244.50
5/20/25	MGR	B230A		Conf call with working group to review issues for executive committee meeting and open agenda issues.	.50	435.00
5/20/25	DV	B230A		Revised resolution re: banking signatory authority and emails re: same.	.80	316.00
5/20/25	DV	B230A		Emails w/ L. Thomson re: Board materials.	.20	79.00
5/20/25	DMM	B230A		Reviewing and commenting on BOT resolution.	.20	79.00
5/21/25	DV	B230A		Revised resolution re: banking signatory authority and emails re: same.	.30	118.50
5/22/25	BLP	B230A		Attend Board meeting to discuss plan and bankruptcy matters	1.00	815.00
5/22/25	MGR	B230A		Attend executive committee meeting of board of trustees regarding case update and issues	1.00	870.00
5/22/25	DV	B230A		Attended Executive Committee meeting.	1.00	395.00
6/12/25	BLP	B230A		Attend board meeting re IT issues with Authority and turnover of servers	.50	407.50

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Date	Atty	Task	Actv	Description	Hours	Amount
6/12/25	DV	B230A		Prepared for and attended Executive Committee meeting.	.90	355.50
6/17/25	DV	B230A		Emails w/ L. Thomson re: governance matters.	.20	79.00
TASK SUB TOTAL						\$ 24,039.50

B240B EDUCATION/REGULATORY MATTERS

Date	Atty	Task	Actv	Description	Hours	Amount
2/05/25	DV	B240B		Emails w/ D. Polley re: student record request.	.10	39.50
2/11/25	DV	B240B		Emails w/ M. McLane re: transfer of student records to University at Albany.	.10	39.50
2/11/25	DV	B240B		Emails w/ M. McLane re: transcript transfer.	.20	79.00
2/12/25	DV	B240B		Emails w/ D. Polley re: USDOE audit update.	.10	39.50
2/12/25	DV	B240B		Emails re: completion of transcript transfer to UA and website updates.	.10	39.50
2/13/25	KM	B240B		Reviewing and providing comments to draft lists of Necessary and Unnecessary documents/materials for record retention.	.90	355.50
2/13/25	DV	B240B		Emails w/ J. Richardson re: student record request.	.20	79.00
2/14/25	DV	B240B		Emails w/ R. Soebke and J. Richardson re: record request.	.30	118.50
3/04/25	DV	B240B		Emails w/ R. Soebke re: student record requests.	.20	79.00
3/18/25	DV	B240B		Emails w/ R. Soebke and J. Richardson re: student record request.	.20	79.00
3/20/25	DV	B240B		Emails w/ D. Polley and R. Soebke re: student record request.	.30	118.50
3/21/25	DV	B240B		Emails re: student record request.	.20	79.00
3/28/25	DV	B240B		Emails w/ J. Richardson re: student record request.	.20	79.00
4/08/25	DV	B240B		Reviewed request for clinic records.	.20	79.00
4/09/25	DV	B240B		Reviewed requests for clinic records and emails re: same.	.40	158.00

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THE COLLEGE OF SAINT ROSE
File Number: 22484-000-3

July 25, 2025

Control #: 7596751

Date	Atty	Task	Actv	Description	Hours	Amount
4/09/25	DV	B240B		Emails w/ J. Richardson re: clinic record request and review of same.	.20	79.00
5/12/25	DV	B240B		Reviewed requests for student records and documents responsive to same.	.30	118.50
5/12/25	DV	B240B		Emails w/ R. Soebke re: requests for student records.	.20	79.00
5/13/25	DV	B240B		Emails re: record requests.	.40	158.00
5/22/25	BLP	B240B		Review comms with AG re effective date and revocation of charter under plan	.20	163.00
5/22/25	DV	B240B		Emails w/ NYSED Deputy Counsel re: status of bankruptcy proceeding.	.30	118.50

TASK SUB TOTAL **\$ 2,177.50****B250B ENDOWMENT/ATTORNEY GENERAL MATTERS**

Date	Atty	Task	Actv	Description	Hours	Amount
2/03/25	DV	B250B		Reviewed and revised cy pres petition	.60	237.00
2/03/25	DV	B250B		Emails re: CGA and life insurance transfers in connection w/ same	.40	158.00
2/03/25	DV	B250B		Discussion w/ D. Mitacek re: same	.30	118.50
2/03/25	DMM	B250B		Reviewing and commenting on Walter Hahn Trust.	.60	237.00
2/03/25	DMM	B250B		Research on treatment of CGAs in bankruptcy	1.80	711.00
2/04/25	DMM	B250B		Continued research on CGA treatment and email to B. Pollack and D. Vespia re: same.	.80	316.00
2/05/25	DMM	B250B		Drafting board resolution to approve cy pres petition and plan to distribute endowment funds.	.70	276.50
2/06/25	DV	B250B		Emails w/ D. Mitacek re: draft petition and exhibit.	.40	158.00
2/06/25	DMM	B250B		Email to D. Polley and D. Vespia re: revisions to cy pres petition.	.40	158.00

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THE COLLEGE OF SAINT ROSE
File Number: 22484-000-3July 25, 2025
Control #: 7596751

Date	Atty	Task	Actv	Description	Hours	Amount
2/10/25	BLP	B250B		Conferences with MR, DV re abandonment of CGA accounts and alternatives	.30	244.50
2/10/25	DV	B250B		Meeting to discuss cy pres petition.	.50	197.50
2/10/25	DV	B250B		Revised and finalized cy pres petition.	.40	158.00
2/10/25	DMM	B250B		Updating cy pres petition with Exhibits.	1.10	434.50
2/11/25	DV	B250B		Emails w/ J. Richardson re: revised petition.	.20	79.00
2/14/25	DV	B250B		Prepared cy pres petition and exhibits for filing with NYAG.	1.20	474.00
2/14/25	DV	B250B		Emails w/ D. Polley re: account statements for exhibits to cy pres petition.	.20	79.00
2/14/25	DMM	B250B		Email to A. Nitkewicz re: filing order to show cause to request court modify notice requirements for cy pres filing.	.30	118.50
2/18/25	AN	B250B		Meeting with DM and BF regarding Cy Pres	.50	197.50
2/18/25	AN	B250B		Review of list and notice issues for OSC.	.60	237.00
2/18/25	DV	B250B		Finalized cy pres petition for submission to AG and email re: same.	1.20	474.00
2/18/25	DMM	B250B		Drafting affidavit to attach to cy pres petition for D. Polley re: search conducted for endowment and restricted fund agreements and other records.	.70	276.50
2/18/25	DMM	B250B		Revising letter to attorney for Est. of Arlene Brown re: request to return remainder amount from CGA.	.90	355.50
2/18/25	DMM	B250B		Mtg w/ A. Nitkewicz and B. Fronning re: order to show cause on cy pres	.50	197.50
2/19/25	DV	B250B		Emails w/ K. McDonough re: endowment fund.	.20	79.00
2/19/25	DA	B250B		Began filling in spreadsheet with email addresses from non-NY residents.	3.60	1,008.00

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File Number: 22484-000-3July 25, 2025
Control #: 7596751

Date	Atty	Task	Actv	Description	Hours	Amount
2/20/25	KM	B250B		Attention to questions from proposed transferee school (Hudson Valley Community College) regarding Second Chance Scholarship Fund; related emails with HVCC's counsel and reviewing draft Cy Pres Petition and relevant exhibit.	1.40	553.00
2/20/25	DA	B250B		Continued compilation of notice list for cy pres	2.00	560.00
2/21/25	DA	B250B		Continued compilation of notice list for cy pres	3.20	896.00
2/24/25	DA	B250B		Continued compilation of notice list for cy pres	2.30	644.00
2/25/25	DA	B250B		Continued compilation of notice list for cy pres	1.90	532.00
2/26/25	DA	B250B		Continued compilation of notice list for cy pres	2.30	644.00
2/27/25	DA	B250B		Continued compilation of notice list for cy pres	.70	196.00
2/27/25	DA	B250B		Continued compilation of notice list for cy pres	.40	112.00
3/03/25	DV	B250B		Email w/ AAG re: review of cy pres petition.	.20	79.00
3/03/25	DV	B250B		Discussion w/ B. Pollack re: CGA accounts.	.20	79.00
3/03/25	DV	B250B		Email to D. Polley re: CGA accounts.	.10	39.50
3/03/25	DA	B250B		Continued second pass of spreadsheet.	3.70	1,036.00
3/04/25	BLP	B250B		Comms with client re CGA reserves, description of same	.30	244.50
3/04/25	DA	B250B		Continued second pass of spreadsheet.	2.50	700.00
3/05/25	DV	B250B		Reviewed email re: A. Brown CGA distribution.	.20	79.00
3/05/25	DA	B250B		Completed second pass of spreadsheet.	1.50	420.00
3/07/25	AN	B250B		Review of release re: Heuther estate	.70	276.50
3/07/25	DV	B250B		Reviewed email from AAG re: draft cy pres petition.	.20	79.00
3/07/25	DV	B250B		Email to D. Mitacek re: review of requests received by AAG.	.20	79.00
3/07/25	DMM	B250B		Emailing B. Fronning w/ list of donors for endowment funds broken down by donated amount.	.20	79.00
3/07/25	DMM	B250B		Reviewing chart of endowment transfers and comparing to list from AAG w/ requests received from donors.	.40	158.00
3/07/25	DA	B250B		Reviewed all documents relating to cy pres petition	2.00	560.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/10/25	DV	B250B		Email to D. Polley re: draft affidavit.	.10	39.50
3/10/25	DV	B250B		Reviewed draft Polley affidavit for cy pres	.20	79.00
3/10/25	DA	B250B		Research re: modification of notice requests for cy pres	1.50	420.00
3/11/25	DMM	B250B		Email to/from B. Fronning re: petition to modify notice requirements in cy pres proceeding.	.30	118.50
3/14/25	DA	B250B		Reviewed final order to show cause, petition, and notice of petition	.70	196.00
3/17/25	DV	B250B		Email w/ D. Mitacek re: draft plan language re: cy pres.	.40	158.00
3/17/25	DV	B250B		Reviewed revisions to Polley affidavit.	.20	79.00
3/17/25	DV	B250B		Email to NYAG re: Polley petition for cy pres.	.20	79.00
3/21/25	DV	B250B		Emails w/ AAG re: language re: cy pres for Plan/Disclosure Statement.	.20	79.00
3/26/25	MGR	B250B		Internal discussions regarding treatment of annuities and options, including abandonment.	.30	261.00
3/26/25	AN	B250B		Calls with counsel re:Heuther releases (.2); revise release (.3)	.50	197.50
3/26/25	DV	B250B		Reviewed CGA account analysis and discussions re: same.	.60	237.00
3/26/25	DV	B250B		Prepared for and attended meeting w/ D. Polley and B. Pollack to discuss CGA accounts and related matters.	.90	355.50
3/27/25	DV	B250B		Emails w/ D. Polley re: CGA documents.	.20	79.00
3/28/25	BLP	B250B		Review and respond to comms with AN re payments from Huether estate and release sought	.30	244.50
3/28/25	AN	B250B		Email to Bankruptcy team regarding Huether release.	.40	158.00
3/28/25	DV	B250B		Prepared for meeting with NYAG re: cy pres.	.50	197.50
3/28/25	DV	B250B		Meeting w/ AAG re: cy pres and discussion w/ D. Mitacek re: same.	1.00	395.00
3/28/25	DV	B250B		Emails w/ B. Pollack and M. Roseman re: cy pres language for Plan and Disclosure Statement.	.30	118.50
3/28/25	DV	B250B		Reviewed emails re: Huether funds.	.20	79.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/28/25	DMM	B250B		Prep for and call w/ NYS AAG re: cy pres.	1.30	513.50
3/31/25	BLP	B250B		Comms with AN, MR re Huether releases and 9019 needed, timing, etc.	.30	244.50
3/31/25	MGR	B250B		Conf w/ B Pollack regarding settlement of Heuther Estate and need to make 9019 motion to approve settlement.	.30	261.00
3/31/25	AN	B250B		Discussion with BP regarding release.	.30	118.50
4/07/25	BLP	B250B		Comms re AG claim for endowment funds proposed to be filed	.20	163.00
4/07/25	MGR	B250B		Review emails regarding NY AG proposed claim and issues regarding same	.30	261.00
4/07/25	DV	B250B		Reviewed AG claim.	.20	79.00
4/07/25	DV	B250B		Emails re: AG claim.	.30	118.50
4/07/25	DMM	B250B		Email to B. Fronning re: status of petition to modify notice to donor requirement for cy pres petition.	.10	39.50
4/07/25	DMM	B250B		Attention to statement in Chapter 11 draft regarding the disposition of the endowment funds if cy pres is not approved prior to termination of Plan Administrator agreement.	.20	79.00
4/08/25	DV	B250B		Prepared for and attended meeting w/ AAG to discuss cy pres petition and plan language.	.60	237.00
4/10/25	BLP	B250B		Comms with AN re Heuther release issues	.20	163.00
4/10/25	AN	B250B		Emails to/from counsel regarding Huether release.	.50	197.50
4/21/25	DV	B250B		Emails re: endowment fund and status of transfer.	.30	118.50
4/28/25	DV	B250B		Email to NYAG re: status of cy pres review.	.20	79.00
4/29/25	DMM	B250B		Reviewing and commenting on petition to modify notice requirement for cy pres petition.	1.70	671.50
4/30/25	DMM	B250B		Call w/ D. Vespa re: petition re: modification of notice requirements.	.20	79.00
5/05/25	BLP	B250B		Comms re Heuther release and 9019 motion	.20	163.00

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Date	Atty	Task	Actv	Description	Hours	Amount
5/06/25	BLP	B250B		Follow up emails with AN re Heather settlement	.20	163.00
5/06/25	DMM	B250B		Preliminary review of draft petition to modify notice provisions in cy pres proceeding.	1.30	513.50
5/07/25	BLP	B250B		Comms with client re signed abandonment order and steps can begin to turnover CGA accounts to annuitants	.20	163.00
5/07/25	DMM	B250B		Reviewing and revising draft motion to modify notice provisions of cy pres proceeding.	1.60	632.00
5/12/25	DV	B250B		Email to NYAG re: status of petition review.	.20	79.00
5/14/25	DV	B250B		Emails w/ AAG re: cy pres petition and meeting to discuss same.	.20	79.00
5/14/25	DV	B250B		Reviewed teach-out information in connection w/ AAG request.	.30	118.50
5/15/25	BLP	B250B		Review AG questions re cy pres and CSR responses to same	.30	244.50
5/15/25	DV	B250B		Emails w/ L. Thomson re: updated teach-out information for AAG and review of same.	1.50	592.50
5/15/25	DV	B250B		Revised draft cy pres petition.	.30	118.50
5/15/25	DV	B250B		Emails w/ AAG re: status of updated teach-out information.	.20	79.00
5/16/25	DV	B250B		Emails w/ M. McLane re: teach-out data.	.20	79.00
5/19/25	D.A.	B250B		Prepared Exhibit A, began preparing Exhibit B to accompany cy pres petition.	1.80	711.00
5/20/25	DV	B250B		Emails w/ L. Thomson re: AAG teach-out information request.	.20	79.00
5/20/25	DV	B250B		Prepared response to AAG information request.	.80	316.00
5/20/25	DV	B250B		Emails w/ AAG re: teach-out information and meeting to discuss status.	.50	197.50
5/20/25	D.A.	B250B		Completed Exhibit B for petition	1.20	474.00
5/21/25	D.A.	B250B		Discussed revisions for Exhibits A and B.	.30	118.50
5/21/25	D.A.	B250B		Revised Exhibit A based on comments.	1.30	513.50

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Date	Atty	Task	Actv	Description	Hours	Amount
5/21/25	D.A.	B250B		Edited Exhibit A, Began Exhibit B edits based on comments	.70	276.50
5/22/25	DV	B250B		Reviewed teach-out enrollment data in response to AAG request.	1.20	474.00
5/22/25	DV	B250B		Email to L. Thomson re: AAG request and teach-out numbers.	.30	118.50
5/22/25	DMM	B250B		Call/email w/ B. Froning and A. Nitkewicz re: motion to modify notice requirement for cy pres proceeding.	.30	118.50
5/22/25	D.A.	B250B		Continued work on compilation of cy pres exhibits	2.00	790.00
5/27/25	DV	B250B		Meeting w/ L. Thomson and M. McLane re: teach-out numbers in connection w/ cy pres.	.50	197.50
5/27/25	DV	B250B		Emails w/ AAG re: teach-out partner enrollments.	.40	158.00
5/28/25	BLP	B250B		Conference with DV re AG call on cy pres	.30	244.50
6/02/25	DV	B250B		Emails w/ D. Polley re: donor request to transfer endowment.	.20	79.00
6/02/25	DV	B250B		Emails w/ AAG and client re: endowment funding agreement and reviewed materials in connection w/ same .	.50	197.50
6/03/25	DV	B250B		Emails w/ B. Pollack re: inquiry re: status.	.20	79.00
6/03/25	DV	B250B		Emails w/ D. Polley re: cy pres modification.	.30	118.50
6/04/25	DV	B250B		Meeting w/ AAG to discuss comments to cy pres petition.	.50	197.50
6/06/25	DV	B250B		Emails w/ D. Polley re: donor request to transfer funds.	.20	79.00
6/11/25	DMM	B250B		Call w/ D. Vespa re: status of AG review of cy pres petition.	.20	79.00
6/12/25	DV	B250B		Emails w/ AAG re: meeting to discuss cy pres and requested documentation.	.20	79.00
6/13/25	DV	B250B		Email to AAG re: scholarship information.	.30	118.50
6/15/25	DV	B250B		Emails w/ K. McDonough re: donor outreach re: funds transfer.	.20	79.00

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Date	Atty	Task	Actv	Description	Hours	Amount
6/16/25	BLP	B250B		Review and comment on OSC re notice of cy pres	.50	407.50
6/16/25	DV	B250B		Meeting w/ D. Mitacek to discuss status of petition.	.20	79.00
6/16/25	DV	B250B		Reviewed and revised draft motion to modify notice requirements.	.40	158.00
6/16/25	DV	B250B		Meeting w/ AAG to discuss status of cy pres review.	.50	197.50
6/16/25	DV	B250B		Revised petition re: notice requirements and email to client re: same.	.40	158.00
6/16/25	DV	B250B		Telephone call and emails w/ L. Thomson re: notice requirements.	.40	158.00
6/16/25	DV	B250B		Reviewed email re: Connors scholarship and documents related to same.	.30	118.50
6/16/25	DV	B250B		Emails and discussion w/ D. Mitacek re: Connors scholarship.	.30	118.50
6/16/25	DMM	B250B		Reviewing and revising Order to Show Cause to modify notice requirements and call w/ D. Vespa re: same.	.60	237.00
6/16/25	DMM	B250B		Zoom mtg w/ AAG re: cy pres petition.	.40	158.00
6/17/25	DV	B250B		Emails w/ AAG re: Connors scholarship.	.50	197.50
6/17/25	DV	B250B		Emails w/ D. Mitacek and K. McDonough re: status of cy pres review.	.50	197.50
6/17/25	DV	B250B		Email re: cy pres notice motion and comments to same.	.70	276.50
6/17/25	DV	B250B		Email to AAG re: endowment fund.	.60	237.00
6/17/25	DMM	B250B		Drafting email to A. Mastrangelo, donor, requesting information on status of transfer of fund to Hudson Valley Community College.	.40	158.00
6/17/25	DMM	B250B		Attention to AAG question re: Connors scholarship.	.20	79.00
6/23/25	DV	B250B		Emails w/ D. Mitacek re: website information re: endowment.	.20	79.00
6/23/25	DV	B250B		Reviewed draft revisions to website language and email to J. Richardson re: same.	.20	79.00

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Date	Atty	Task	Actv	Description	Hours	Amount
6/23/25	DMM	B250B		Reviewing and revising website notice re: status of transfer of endowment funds.	.40	158.00
6/24/25	DV	B250B		Emails w/ AAG re: status of review of cy pres petition.	.20	79.00
6/25/25	DV	B250B		Reviewed email from AAG re: status of cy pres.	.20	79.00
6/26/25	DMM	B250B		Zoom meeting w/ AAG re: cy pres petition. Call w/ D. Vespia re: same.	.60	237.00
6/27/25	DV	B250B		Reviewed AG response to proposed transfers.	.60	237.00
6/27/25	DV	B250B		Telephone call w/ D. Mitacek re: AG proposed transfers.	.30	118.50
6/27/25	DMM	B250B		Preliminary review of letter from AG w/ comments re: cy pres and call w/ D. Vespia re: same.	.40	158.00
TASK SUB TOTAL						\$ 35,096.50

B260B PENSION PLAN/PBGC ISSUES

Date	Atty	Task	Actv	Description	Hours	Amount
2/04/25	BLP	B260B		Review and comment on pension plan participant letter	.20	163.00
2/04/25	DV	B260B		Meeting to discuss letter to pension plan participants.	.50	197.50
2/04/25	DV	B260B		Revised draft letter to pension plan participants and emails re: same.	.30	118.50
2/04/25	BD	B260B		Review draft letter (.1); Call w/team to discuss draft letter to plan participants (.5).	.60	237.00
2/04/25	BD	B260B		Follow up with Milliman re same	.10	39.50
2/04/25	BD	B260B		Review/provide PBGC guarantee limits for letter	.20	79.00
2/05/25	BLP	B260B		Several comms re letter to pension plan participants, statutory limits of payment by PBGC	.40	326.00
2/05/25	DV	B260B		Telephone call w/ B. Pollack re: notice to pension plan participants and emails re: same.	.30	118.50
2/05/25	BD	B260B		Attention to plan termination issues. Communications with college regarding same.	.40	158.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/06/25	BLP	B260B		Review and respond to comms re pension letter to participants	.20	163.00
2/06/25	DV	B260B		Emails w/ J. Knapp and B. Diaz re: letter to pension plan participants and drafting of FAQs.	.30	118.50
2/07/25	BLP	B260B		Continued review and discussion of letter to pension plan participants	.20	163.00
2/07/25	DV	B260B		Emails re: communication to pension plan participants.	.10	39.50
2/07/25	BD	B260B		Draft FAQs re plan termination.	1.70	671.50
2/10/25	DV	B260B		Emails w/ B. Diaz re: FAQ for pension plan participants.	.20	79.00
2/10/25	BD	B260B		Communications re notice to plan participants/FAQs. Revise FAQs per client's request. Finalize draft.	.70	276.50
2/11/25	BD	B260B		Finalize draft FAQs re plan terminations	.50	197.50
2/12/25	BLP	B260B		Comms with PBGC re timing of termination of plan	.20	163.00
2/12/25	DV	B260B		Emails re: pension plan termination.	.20	79.00
2/13/25	BLP	B260B		Comms re questions on pension plan	.10	81.50
2/13/25	DV	B260B		Emails re: payment question.	.10	39.50
2/18/25	DV	B260B		Emails w/ D. Polley and D. Mitacek re: CGA.	.30	118.50
2/19/25	DV	B260B		Reviewed pension plan termination FAQs.	.30	118.50
2/19/25	DV	B260B		Emails w/ B Diaz re: pension plan termination questions.	.20	79.00
2/19/25	BD	B260B		Review/provide comments to draft notice to participants.	.50	197.50
2/20/25	DV	B260B		Emails re: pension plan termination FAQs.	.20	79.00
2/20/25	BD	B260B		Research re forfeitures questions of amounts in excess of \$7,000	.70	276.50
2/20/25	BD	B260B		Finalize draft FAQs	1.00	395.00
2/21/25	DV	B260B		Attention to pension plan FAQs.	.20	79.00
2/25/25	DV	B260B		Emails w/ B. Diaz re: pension plan termination matters.	.30	118.50
2/25/25	BD	B260B		Respond to DV's and BP's plan termination questions	.30	118.50

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Date	Atty	Task	Actv	Description	Hours	Amount
2/25/25	BD	B260B		Finalize research re lump sum distributions	.40	158.00
2/27/25	DV	B260B		Reviewed email from PBGC.	.10	39.50
2/28/25	DV	B260B		Emails w/ D. Polley re: plan paying agent.	.20	79.00
3/03/25	BD	B260B		Communications with CSR re PBGC requested information.	.30	118.50
3/10/25	BD	B260B		Communications with client and PBGC re plan trustee information .	.30	118.50
3/18/25	DV	B260B		Emails w/ B. Pollack re: PBGC meeting.	.10	39.50
3/19/25	BLP	B260B		Review PBGC claims (.2); comms with B. Diaz re summary needed for client (.1); review summary (.1)	.40	326.00
3/19/25	BLP	B260B		Comms with client re PBGC claims and strategy re same (.3); call with PBGC re termination of plan, claims, estimation (.2)	.50	407.50
3/19/25	MGR	B260B		Review PBGC documents and discuss response w/ B Pollack.	.60	522.00
3/19/25	DV	B260B		Meeting w/ PBGC to discuss status of termination and information requests.	.40	158.00
3/19/25	DV	B260B		Reviewed analysis of PBGC claims.	.20	79.00
3/19/25	BD	B260B		Review/analyze PBGC claim filings.	1.30	513.50
3/20/25	DV	B260B		Reviewed email from PBGC and discussion re: same.	.20	79.00
3/21/25	DV	B260B		Emails w/ J. Knapp re: pension plan distribution.	.20	79.00
3/24/25	BLP	B260B		Review and respond to several comms with BD/DV regarding PBGC termination issues	.30	244.50
3/24/25	MGR	B260B		Review emails concerning PBGC take over and filing of 990 forms	.40	348.00
3/24/25	DV	B260B		Reviewed PBGC letter re: termination.	.20	79.00
3/24/25	DV	B260B		Emails w/ D. Polley re: PBGC termination letter.	.20	79.00
3/24/25	DV	B260B		Emails w/ B. Diaz re: PBGC termination letter.	.20	79.00
3/24/25	DV	B260B		Email to D. Polley re: pension plan calculations.	.20	79.00

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Date	Atty	Task	Actv	Description	Hours	Amount
3/24/25	DV	B260B		Emails to B. Diaz re: final 990 and discussions w/ D. Mitacek and M. Roseman re: same.	1.00	395.00
3/24/25	DV	B260B		Emails/discussions w/ B. Diaz and D. Mitacek re: final 990.	.50	197.50
3/24/25	DMM	B260B		Attention to question regarding timing and responsibility for filing of final 990.	.40	158.00
3/24/25	DMM	B260B		Attention to 990 filing question.	.70	276.50
3/24/25	BD	B260B		Communications re tax filings, including final IRS Forms 990 and 5500 (.3); Review relevant rules/regulations (.4)	.70	276.50
3/28/25	DV	B260B		Emails w/ B. Diaz and B. Pollack re: PBGC response to record retention motion.	.20	79.00
3/28/25	BD	B260B		Attention to pension plan matters (communication with PBGC etc) (.3); communication with IRS re final 990 filing (.2)	.50	197.50
3/31/25	BLP	B260B		Review PBGC portal calculation of under funding (.2); comms with PBGC and client re amount of claim (.3)	.50	407.50
3/31/25	MGR	B260B		Review PBGC claim calculation and discuss internally.	.60	522.00
3/31/25	MGR	B260B		Discuss document retention and PBGC request internally (.2); Review email from PBGC regarding same (.2)	.40	348.00
3/31/25	DV	B260B		Emails w/ B. Pollack re: PBGC requests.	.30	118.50
3/31/25	BD	B260B		Attention to communications re PBGC claims and related matters	.30	118.50
4/01/25	BLP	B260B		Call with client re PBGC claims and issues and HHS claim	1.00	815.00
4/01/25	BLP	B260B		Several comms with DV and B. Diaz re components of PBGC claim and strategy with same	.50	407.50
4/01/25	MGR	B260B		Review emails regarding PBGC fees and budget concerns	.30	261.00
4/02/25	BLP	B260B		Review comms from PBGC re documents needed re termination of pension plan (.2); comms with client re same (.2)	.40	326.00

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Date	Atty	Task	Actv	Description	Hours	Amount
4/02/25	BLP	B260B		Comms with B. Diaz re components of PBGC claim and strategy re same	.30	244.50
4/02/25	MGR	B260B		Conf w/ B Pollack regarding PBGC issues and claim reconciliation.	.40	348.00
4/03/25	BLP	B260B		Further comms with PBGC re document requests	.20	163.00
4/04/25	BLP	B260B		Further comms with PBGC re document retention for pension termination	.20	163.00
4/07/25	BLP	B260B		Comms re call with PBGC to resolve record retention issues, claim issues	.20	163.00
4/07/25	MGR	B260B		Review PBGC claim issues and discuss w/ B Pollack	.60	522.00
4/08/25	BLP	B260B		Call with PBGC re record retention issues	.50	407.50
4/08/25	DV	B260B		Meeting w/ PBGC re: information requests.	.60	237.00
4/08/25	DV	B260B		Meeting w/ leadership team re: PBGC requests and related matters.	.40	158.00
4/14/25	BLP	B260B		Comms with client, B. Diaz and PBGC re PBGC termination package and status	.40	326.00
4/14/25	DV	B260B		Reviewed emails re: PBGC correspondence.	.20	79.00
4/15/25	BLP	B260B		Review comms re submission of documents to PBGC for plan termination and follow up call needed re same	.30	244.50
4/17/25	BLP	B260B		Further comms re call with PBGC re documents for termination of plan	.20	163.00
4/17/25	BLP	B260B		Discussion with K. Owens re stip on PBGC claims, calculation of interest needed	.20	163.00
4/21/25	DV	B260B		Reviewed correspondence from PBGC.	.30	118.50
4/22/25	DV	B260B		Reviewed draft questions to PBGC and email re: same.	.30	118.50
4/23/25	BLP	B260B		Comms with PBGC re claim interest, issues re termination of plan	.30	244.50
4/23/25	DV	B260B		Emails re: meeting w/ PBGC.	.30	118.50
4/24/25	BLP	B260B		Call with PBGC re termination of the plan, process, documents needed, claim payment	.80	652.00

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Date	Atty	Task	Actv	Description	Hours	Amount
4/24/25	BLP	B260B		Additional comms with PBGC re questions raised on termination call (.3); discussion with K. Owens re question on plan release vis a vis PBGC (.2)	.50	407.50
4/24/25	BLP	B260B		Comms with client re date of pension plan termination, tax filing necessity	.20	163.00
4/24/25	DV	B260B		Attended meeting w/ PBGC and reviewed materials in connection w/ same.	1.00	395.00
4/24/25	DV	B260B		Reviewed emails re: PBGC requests.	.40	158.00
4/25/25	BLP	B260B		Comms with client re PBGC record requests	.20	163.00
4/25/25	DV	B260B		Emails w/ client re: PBGC matters.	.30	118.50
4/28/25	BLP	B260B		Review comms from PBGC re payouts from pension plan and questions re same	.20	163.00
4/28/25	BLP	B260B		Review PBGC interest calculation and comms re same	.20	163.00
4/28/25	MGR	B260B		Review emails regarding PBGC claim	.30	261.00
4/28/25	DV	B260B		Emails w/ B. Pollack, D. Polley, and J. Knapp re: meeting to discuss PBGC record request.	.20	79.00
4/28/25	DV	B260B		Reviewed email from PBGC re: records	.30	118.50
4/29/25	BLP	B260B		Call with client re PBGC records, best way to deal with same	.30	244.50
4/29/25	BLP	B260B		Comms with K. Owens re stip with PBGC in resolution of claim	.20	163.00
4/30/25	BLP	B260B		Further comms with K. Owens re PBGC claim stipulation	.20	163.00
4/30/25	DV	B260B		Emails w/ client re: pension plan administration.	.80	316.00
5/01/25	BLP	B260B		Discussion with DV re pension issues, document turnover (.3); comms with client and PBGC re same (.2)	.50	407.50
5/01/25	BLP	B260B		Prepare stipulation fixing PBGC claim including review of all emails with PBGC re calculations and descriptions of claims	.90	733.50
5/01/25	MGR	B260B		Review PBGC stipulation and discuss same w/ B Pollack	.50	435.00

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Date	Atty	Task	Actv	Description	Hours	Amount
5/01/25	DV	B260B		Emails re: PBGC matters and research in connection w/ same.	.60	237.00
5/02/25	BLP	B260B		Comms with client re status of resolution of issues with PBGC re document turnover (.1); review and revise letter to pension plan participants re PBGC trusteeship (.3)	.40	326.00
5/02/25	BLP	B260B		Review pension plan documents re lump sum payments permitted in connection with comms from PBGC re same	.80	652.00
5/02/25	BLP	B260B		Comms with DV re pension plan terms re lump sum payments	.40	326.00
5/02/25	DV	B260B		Emails w/ B. Pollack re: PBGC claim and related matters.	.40	158.00
5/05/25	BLP	B260B		Meeting with DV re PBGC termination issues, distribution issues, pension plan provisions	1.00	815.00
5/05/25	BLP	B260B		Discussion with DV and client re all PBGC issues	.50	407.50
5/05/25	BLP	B260B		Comms with PBGC with draft of claim stipulation (.2); review changes to stip by PBGC (.1); comms with client re same (.1)	.40	326.00
5/05/25	DV	B260B		Meeting w/ B. Pollack re: pending PBGC matters.	1.00	395.00
5/05/25	DV	B260B		Meeting w/ D. Polley, J. Knapp, and B. Pollack re: pending PBGC matters.	.50	197.50
5/05/25	DMM	B260B		Mtg w D. Vespa re: plan reporting obligations.	.50	197.50
5/06/25	BLP	B260B		Comms with client re pension issues and responses to questions posed	.30	244.50
5/06/25	DV	B260B		Emails re: pension plan matters.	.20	79.00
5/07/25	BLP	B260B		Call with DV and M.Monaghan re PBGC matters in case, and questions remaining to be responded to for PBGC, client	.40	326.00
5/07/25	BLP	B260B		Comms with PBGC re final stipulation, execution logistics (.2); review rules re presentment of stipulation (.2)	.40	326.00
5/07/25	BLP	B260B		Letter to court with PBGC claim stipulation	.30	244.50

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Date	Atty	Task	Actv	Description	Hours	Amount
5/07/25	DV	B260B		Meeting w/ B. Pollack and M. Monaghan re: pension plan matters.	.40	158.00
5/07/25	DV	B260B		Emails w/ M. Monaghan re: final reporting requirements.	.30	118.50
5/07/25	MM	B260B		Call with B. Pollack and D. Vespia re: pension issues	.50	197.50
5/07/25	MM	B260B		Perform research in connection with trusteeship of research in connection with trusteeship of pension plan by PBGC, including audit and Form 5500 filing requirements	2.90	1,145.50
5/07/25	MM	B260B		Draft email to DOL re: same	.40	158.00
5/07/25	MM	B260B		Calls with DOL representatives re: same	.40	158.00
5/07/25	MM	B260B		Draft email to D.Vespia and B.Pollack re: issues w/plan	.40	158.00
5/08/25	BLP	B260B		Review comms from MM re PBGC close out issues	.20	163.00
5/08/25	DV	B260B		Emails w/ M. Monaghan re: audit/5500 requirements and other pension plan termination matters.	1.40	553.00
5/08/25	MM	B260B		Review email from J. Knapp regarding payment of lump sum distribution to Ms.Kokoneci, increase the de minimis lump threshold as allowed by Secure Act 2.0, and related plan questions	.30	118.50
5/08/25	MM	B260B		Draft email to D.Vespia and B. Pollack summarizing analysis and conclusions	.30	118.50
5/08/25	MM	B260B		Perform research on plan issue	2.70	1,066.50
5/09/25	BLP	B260B		Discussion with DV and MM re pension issues in case and how to deal with same	.30	244.50
5/09/25	DV	B260B		Comms re: PBGC questions and related matters.	1.20	474.00
5/09/25	MM	B260B	A105	Follow-up comms with DOL regarding post-termination plan amendment.	.50	197.50
5/12/25	BLP	B260B		Discussion with PBGC re form 5500s, pension audits, timing	.30	244.50
5/12/25	BLP	B260B		Review proposed response of client to PBGC questions re pension plan	.30	244.50

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Date	Atty	Task	Actv	Description	Hours	Amount
5/12/25	DV	B260B		Research re: post-termination plan amendments.	.30	118.50
5/12/25	DV	B260B		Email to D. Polley re: 5500 and audit requirements.	.20	79.00
5/12/25	DV	B260B		Reviewed draft response to PBGC information requests and emails w/ B. Pollack re: same.	.30	118.50
5/12/25	DV	B260B		Comms w/ B. Pollack to discuss pending matters re: pension plan termination.	.40	158.00
5/13/25	DV	B260B		Emails w/ M. Monaghan re: 5500/audit requirements.	.20	79.00
5/14/25	DV	B260B		Reviewed emails re: PBGC requests.	.20	79.00
5/19/25	DV	B260B		Emails w/ M. Monaghan re: 5500/audit requirements.	.20	79.00
5/19/25	MM	B260B		Return call from DOL representative regarding reporting requirements.	.30	118.50
5/20/25	BLP	B260B		Further discussion with K. Owens re Pension plan issues and audit questions	.20	163.00
5/21/25	BLP	B260B		Review comms from PBGC re filings needed for plan	.20	163.00
5/21/25	DV	B260B		Emails w/ D. Polley re: Form 5500/audit requirements.	.40	158.00
TASK SUB TOTAL						\$ 34,992.50

B270B EMPLOYMENT MATTERS

Date	Atty	Task	Actv	Description	Hours	Amount
2/03/25	BLP	B270B		Comms with DV re White contract, taxable income, discussion with counsel	.30	252.00
2/03/25	DV	B270B		Email to B. Diaz re: extension tax implications	.20	79.00
2/03/25	DV	B270B		Telephone call w/ D. Meyers re: same	.30	118.50
2/03/25	DV	B270B		Discussion w/ B. Pollack re: same	.20	79.00
2/03/25	BD	B270B		Respond to DV's question re president housing and expense reimbursement	.30	118.50
2/04/25	BLP	B270B		Comms re issues re J. Richardson employment and WH contract	.20	163.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/04/25	MGR	B270B		Review emails regarding Jen Richardson compensation proposals and discuss fiduciary concerns and process to have authorized.	.60	522.00
2/04/25	DV	B270B		Emails and telephone calls re: employment matter.	1.20	474.00
2/07/25	BLP	B270B		Multiple comms with client re employment and salaries of team going forward, and budget issues	.50	407.50
2/07/25	DV	B270B		Emails and telephone call w/ M. White re: employment matter.	.40	158.00
2/07/25	DV	B270B		Emails w/ B. Pollack re: employment matter.	.20	79.00
2/07/25	DV	B270B		Emails w/ D. Meyers re: White contract extension.	.20	79.00
2/07/25	DV	B270B		Emails and telephone call w/ B. Pollack re: employment matter.	.20	79.00
2/08/25	DV	B270B		Reviewed emails from M. White re: Richardson compensation.	.20	79.00
2/09/25	DV	B270B		Emails w/ M. Roseman and B. Pollack re: employment matter.	.20	79.00
2/11/25	BLP	B270B		Review and comment on comms re MW contract	.20	163.00
2/11/25	DV	B270B		Email to D. Meyers re: employment agreement for execution.	.20	79.00
2/11/25	DV	B270B		Revise employment contract.	.40	158.00
2/12/25	DV	B270B		Emails w/ D. Meyers and B. Pollack re: contract extension.	.30	118.50
2/20/25	DV	B270B		Emails to J. Stone re: contract extension.	.20	79.00
2/20/25	DV	B270B		Reviewed email from M. White re: employment matter.	.10	39.50
2/24/25	DV	B270B		Emails re: disclosure of employee information.	.40	158.00
2/25/25	DV	B270B		Email to J. Knapp re: requests for employee information.	.20	79.00
2/25/25	DV	B270B		Telephone call w/ B. Selchick re: requests for employee information.	.20	79.00
2/26/25	DV	B270B		Emails and discussion w/ M. White re: Richardson contract.	.30	118.50
2/28/25	DV	B270B		Attention to Richardson employment letter.	.30	118.50

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Date	Atty	Task	Actv	Description	Hours	Amount
2/28/25	DV	B270B		Emails w/ J. Stone re: contract extension.	.20	79.00
3/01/25	DV	B270B		Emails w/ J . Stone re: executed White contract.	.10	39.50
3/03/25	DV	B270B		Email to D. Meyers re: executed White agreement.	.10	39.50
3/04/25	MGR	B270B		Review and comment on letter concerning J Richardson	.30	261.00
3/04/25	DV	B270B		Attention to Richardson employment letter.	.30	118.50
3/13/25	DV	B270B		Emails w/ J. Knapp re: employment start date/time during transition.	.30	118.50
3/18/25	DV	B270B		Email to M. White re: contract amendment.	.10	39.50
TASK SUB TOTAL						\$ 4,652.00

B310B RECORDS RETENTION

Date	Atty	Task	Actv	Description	Hours	Amount
2/07/25	DV	B310B		Emails w/ B. Pollack re: Iron Mountain contract.	.10	39.50
2/11/25	BLP	B310B		Update to record retention motion based on comms from client	.30	244.50
2/13/25	BLP	B310B		Review list of necessary and unnecessary documents for records retention purposes	.40	326.00
2/13/25	DV	B310B		Attention to record retention schedule and emails re: same.	.60	237.00
2/24/25	BLP	B310B		Comms with KC re records retention research needed	.20	163.00
2/24/25	MGR	B310B		Internal discussions regarding record retention procedures and ability to destroy most documents.	.50	435.00
2/25/25	BLP	B310B		Review proposed Iron Mountain contract	.40	326.00
2/25/25	DV	B310B		Emails and discussion w/ B. Pollack re: record retention.	.20	79.00
2/25/25	KC	B310B		Researching records retention/disposition issue.	3.20	1,312.00
2/26/25	KC	B310B		Continue researching records retention/destruction issue	1.20	492.00
2/27/25	BLP	B310B		Comms with client re record retention issues	.20	163.00

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Date	Atty	Task	Actv	Description	Hours	Amount
2/28/25	BLP	B310B		Comms with client re Iron Mountain reluctance to customize contract terms for record retention	.20	163.00
2/28/25	DV	B310B		Emails re: Iron Mountain contract.	.20	79.00
3/04/25	BLP	B310B		Review Iron Mountain agreement and comms with client re issues needed to be addressed with IM	.40	326.00
3/05/25	BLP	B310B		Comms with client re IM contract issues	.20	163.00
3/05/25	DV	B310B		Emails re: Iron Mountain agreement.	.20	79.00
3/07/25	BLP	B310B		Review final Iron Mountain contract terms (.2); emails with client re same (.2)	.40	326.00
3/07/25	DV	B310B		Emails re: Iron Mountain agreement.	.20	79.00
3/09/25	DV	B310B		Reviewed email re: record retention agreement.	.10	39.50
3/10/25	BLP	B310B		Revisions to records retention motion	1.30	1,059.50
3/10/25	DV	B310B		Emails w/ B. Pollack re: Banner and record retention order.	.30	118.50
3/11/25	BLP	B310B		Review final Iron Mountain agreements (.3); comms with client re same (.1)	.40	326.00
3/11/25	BLP	B310B		Comms with client re record retention motion (.1); review motion re electronic data agreement (.3)	.40	326.00
3/11/25	MGR	B310B		Review records retention motion and discuss internally regarding Banner system.	.40	348.00
3/12/25	BLP	B310B		Comms with client re response to comments to record retention motion	.20	163.00
3/13/25	BLP	B310B		Revisions to record retention motion including compilation of list of necessary/unnecessary documents	1.70	1,385.50
3/13/25	DV	B310B		Emails w/ B. Pollack re: record retention motion.	.20	79.00
3/14/25	BLP	B310B		File and review AOS of record retention motion	.30	244.50
3/28/25	BLP	B310B		Discussion with K. Owens re record retention issues, list of documents needed to be retained (.2); comms with DV/BD re same (.1)	.30	244.50

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Date	Atty	Task	Actv	Description	Hours	Amount
3/31/25	BLP	B310B		Discussions with K. Owens re record retention motion, additional documents requested to be held (.4); email to client re same (.1)	.50	407.50
4/08/25	BLP	B310B		Comms re record retention questions re veterans	.20	163.00
4/08/25	DV	B310B		Reviewed record retention question from client and responded to same.	.30	118.50
4/17/25	BLP	B310B		Comms re Iron Mountain access requirements under contract	.20	163.00
4/22/25	BLP	B310B		Comms with client re Iron Mountain contract execution	.10	81.50
5/07/25	BLP	B310B		Comms with B. Selchick re record retention issues re students	.20	163.00
5/07/25	DV	B310B		Emails w/ B. Selchick and J. Knapp re: employment record retention.	.30	118.50
5/30/25	DV	B310B		Emails w/ J. Richardson re: legal document retention and reviewed files in connection w/ same.	.30	118.50
TASK SUB TOTAL						\$ 10,699.50
TOTAL PROFESSIONAL SERVICES						\$ 466,618.00

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SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
BONNIE L. POLLACK	276.90	815.34	225,768.50
KEVIN MCDONOUGH	5.10	395.00	2,014.50
MATTHEW G ROSEMAN	97.00	870.00	84,390.00
ANDREW NITKEWICZ	3.50	395.00	1,382.50
DINA VESPIA	198.80	395.00	78,526.00
DEIRDRE M MITACEK	21.90	395.00	8,650.50
DANA APRIGLIANO	7.30	395.00	2,883.50
DANA APRIGLIANO	28.30	280.00	7,924.00
BOZENA DIAZ	10.80	395.00	4,266.00
MICHAEL S ENG	61.30	640.00	39,232.00
MAUREEN MONAGHAN	8.70	395.00	3,436.50
KYRIAKI CHRISTODOULOU	11.00	410.00	4,510.00
RYAN GOLDBERG	9.20	395.00	3,634.00
Total	739.80		\$ 466,618.00

DISBURSEMENTS

E101 PHOTOCOPIES

Date	Task	Description	Amount
3/14/25	E101	PHOTOCOPY NC/KR	249.60
5/23/25	E101	PHOTOCOPY 18,290 copies @ \$0.10 each, SK/CR	1,829.00
SUB TOTAL			\$ 2,078.60

E107 DELIVERY SERVICES/MESSENGER

Date	Task	Description	Amount
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#2-351-94368 DTD 01/28/2025 SENT TO: IWAVE INFORMATION SYSTEMS, INC. BP/MR	44.45
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: LISA ENPRAZE 01/2 2/25 BP/MR	17.44
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: CITY OF ALBANY - 0 1/22/25 BP/MR	20.53
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: CANON FINANCIAL SERVICES 01/22/25 BP/MR	29.01

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Date	Task	Description	Amount
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: MINTZ, LEVIN, COH N FERRIS 01/22/25 BP/MR	22.36
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: SUMMITBRIDGE NATI ONAL- INVESTMENT VII LLC 01/22/25 BP/MR	33.59
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: EVERSHEDS SUTHERL AND 01/22/25 BP/MR	29.01
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: FRANCIS BRENNAN 0 1/22/25 BP/MR	23.43
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: FIRSTLIGHT 01/22/ 25 BP/MR	20.53
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: LCS LANDSCAPES NY 01/22/25 BP/MR	17.44
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: MARK'S ORGANIC PE ST CONTROL 01/22/25 BP/MR	23.19
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: TMA SYSTEMS LLC 0 1/22/25 BP/MR	29.41
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: TRI-COUNTY REFRIG ERATION 01/22/25 BP/MR	22.36
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: ATTORNEY GENERAL OF THE STATE OF NY 01/22/25 BP/MR	22.36
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: U.S. SECURITIES A ND EXCHANGE COMMISSION 01/22/25 BP/MR	22.36
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: DEPARTMENT OF VET ERANS AFFAIRS 01/22/25 BP/MR	20.53
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: O'CONNELL AND ARO NOWITZ, PC 01/22/25 BP/MR	17.44
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: EVERSHEDS SUTHERL AND 01/22/25 BP/MR	22.36
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: MINTZ, LEVIN, COH N, FERRIS 01/22/25 BP/MR	22.36
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: LEMERY GREISLER L LC 01/22/25 BP/MR	17.44
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: LEMERY GREISLER L LC 01/22/25 BP/MR	20.53
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: PENSION BENEFIT- GUARANTY CORPORATION 01/22/25 BP/MR	20.53
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: M&T BANK 01/22/25 BP/MR	20.53

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2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: FIRSTLIGHT FIBER, INC.01/22/25 BP/MR	17.44
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: BROWN NIMEROFF LL C 01/22/25 BP/MR	17.44
2/05/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 52-35505 DTD 01/27/2025 SENT TO: FLEISCHER, FLEISC HER 01/22/25 BP/MR	17.44
2/26/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-52560 DTD 02/24/2025 SENT TO: KEVIN O'CONNOR 02 /18/25 ME/MR	17.55
2/26/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-52560 DTD 02/24/2025 SENT TO: PAUL GOLDMAN 02/18/25 ME/MR	17.55
3/12/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#2-360-56370 DTD 02/25/2025 SENT TO: IWAVE INFORMATION SYSTEMS 02/18/25 BP/MR	45.91
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: UNITED STATES TRU STEE 02/18/25 BP/MR	17.55
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: CITY ALBANY- CAPI TAL RESOURCE CORPORATION 02/18/25 BP/MR	20.66
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: MINTZ LEVIN COHN FERRIS 02/18/25 BP/MR	22.50
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: MINTZ LEVIN COHN FERRIS 02/18/25 BP/MR	22.50
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: SUMMITBRIDGE NATI ONAL 02/18/25 BP/MR	33.81
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: TODD MEYERS 02/18 /25 BP/MR	29.19
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: FRANCIS BRENNAN 02/18/25 BP/MR	17.55
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: FIRSTLIGHT 02/18/ 25 BP/MR	20.66
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: LCS LANDSCAPES NY 02/18/25 BP/MR	17.55
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: MARKS ORGANIC PES T CONTROL 02/18/25 BP/MR	23.34
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: TRI-COUNTRY REFRI GERATION 02/18/25 BP/MR	22.50
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: NY STATES CHARATI ES BUREAU 02/18/25 BP/MR	22.50
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: U.S. SECURITIES A ND EXCHANGE COMMISSION 02/18/25 BP/MR	22.50

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3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: DEPART OF VETERAN S 02/18/25 BP/MR	20.66
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: PETER PASTORE 02/ 18/25 BP/MR	17.55
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: EVERSHEDS SUTHERL AND- THE GRACE BUILDING 02/18/25 BP/MR	30.66
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: MINTZ, LEVIN, COH N FERRIS 02/18/25 BP/MR	22.50
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: LAMERY GREISLER L LC 02/18/25 BP/MR	17.55
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: LAMERY GREISLER L LC 02/18/25 BP/MR	20.66
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: PENSION BENEFIT G URANTY CORP. 02/18/25 BP/MR	20.66
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: BETH ANN BINOV A 0 2/18/25 BP/MR	20.66
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: JILL SANFORD 02/1 8/25 BP/MR	17.55
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: JAMI NIMEROFF 02/ 18/25 BP/MR	17.55
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: FLESCHER, FLEISCH ER & SUGLIA 02/18/25 BP/MR	17.55
3/13/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 79-81501 DTD 02/24/2025 SENT TO: CHAM. HON. ROBERT LITTLEFIELD- UNITED STATES BANKRUPTCY COURT 02/19/ 25 BP/MR	24.86
3/18/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 86-72241 DTD 03/03/2025 SENT TO: CANON FINANCIAL S ERVICES 02/18/25 BP/MR	29.19
3/18/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-7 86-72241 DTD 03/03/2025 SENT TO: TMA SYSTEMS LLC 0 2/18/25 BP/MR	29.59
4/04/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV#8-8 08-19093 DTD 03/24/2025 SENT TO: CHAM HON. ROBERT LITTLEFIELD- US BANKRUPTCY COURT 03/17/25 BP/MR	17.40
6/20/25	E107	FEDEX, DELIVERY SERVICES/MESSENGER (E107), INV #8-872-47893 DTD 05/26/2025 SENT TO: US BANKRUPTCY COURT 05/19/25 BP/MR	23.28

SUB TOTAL \$ 1,313.20

E108 POSTAGE

Date	Task	Description	Amount
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Date	Task	Description	Amount
3/14/25	E108	POSTAGE 03/14/2025, SK/BP	192.92
3/31/25	E108	POSTAGE 03/31/2025, SK/BP	175.56
4/01/25	E108	POSTAGE BP/KR	51.75
4/09/25	E108	POSTAGE 04/09/2025, SK/BP	93.84
4/14/25	E108	POSTAGE 04/14/2025, SK/BP	159.30
4/23/25	E108	POSTAGE 04/23/2025, SK/BP	58.41
4/29/25	E108	POSTAGE 04/29/2025, SK/BP	4.31
5/23/25	E108	POSTAGE 05/23/2025, 295 1st class mail @ \$4.31 each, BP/SK	1,271.45
6/02/25	E108	POSTAGE 06/02/2025, SK/BP	31.78
6/24/25	E108	POSTAGE 06/24/2025, SK/BP	6.12
SUB TOTAL			\$ 2,045.44

E112 COURT FEES

Date	Task	Description	Amount
3/10/25	E112	NYS EDUCATION DEPARTMENT, COURT FEES, INV DTD 03/07/2025 FOR FILING FEES RE: BANKRUPTCY FILING DV/MR	10.00
3/28/25	E112	CHASE CARD SERVICES, COURT FEES, CONFIRMATION #8270737255 DTD 04/10/2025 FOR: MOTION @ U.S BANKRUPTCY COURT- NORTHERN DISTRICT COURT 03/12/25 CR/MR	199.00
4/28/25	E112	CHASE CARD SERVICES, COURT FEES, CONFIRM #8347454847, DTD 05/10/2025 FOR ABANDONMENT MOTION FILING 04/09/25 CR/MR	199.00
SUB TOTAL			\$ 408.00
TOTAL DISBURSEMENTS			\$ 5,845.24
TOTAL THIS INVOICE			\$ 472,463.24

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TASK TIME SUMMARY

Task	Description	Hours	Amount
B100	GENERAL ADMINISTRATION	120.70	74,629.50
B120B	CASH COLLATERAL & DIP FINANCING	2.20	1,815.00
B130B	ASSET DISPOSITION, SALE OR RESTRUCTURE	156.10	102,392.00
B140B	RESOLUTION OF CREDITOR ISSUES	9.90	7,539.00
B160B	PLAN & DISCLOSURE STATEMENT	136.60	105,373.50
B170B	LEASES & EXECUTORY CONTRACTS	11.80	7,344.00
B180B	RETENTION/PROFESSIONAL COMPENSATION/FEE	27.90	22,483.00
B185B	PREPARATION FOR/ATTEND COURT HEARING	19.80	14,839.00
B195B	NON-WORKING TRAVEL	19.00	.00
B210B	MOTION PRACTICE	21.20	15,448.50
B220B	OPERATING REPORTS	3.80	3,097.00
B230A	GOVERNANCE ISSUES	41.60	24,039.50
B240B	EDUCATION/REGULATORY MATTERS	5.30	2,177.50
B250B	ENDOWMENT/ATTORNEY GENERAL MATTERS	92.50	35,096.50
B260B	PENSION PLAN/PBGC ISSUES	64.20	34,992.50
B270B	EMPLOYMENT MATTERS	9.40	4,652.00
B310B	RECORDS RETENTION	16.80	10,699.50
TOTALS		758.80	\$ 466,618.00

TASK DISBURSEMENTS SUMMARY

Task	Description	Amount
E101	PHOTOCOPIES	2,078.60
E107	DELIVERY SERVICES/MESSENGER	1,313.20
E108	POSTAGE	2,045.44
E112	COURT FEES	408.00
TOTALS		\$ 5,845.24

Exhibit G

Disbursement Summary

Disbursement	Total
Filing Fees	\$408.00
Overnight Mail	\$1,313.20
Postage	\$2,045.44
Photocopies (\$.10 per copy)	\$2,078.60
TOTAL:	\$5,845.24